

**RATHINAM COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)**

**Rathinam Tech Zone, Eachanari, Coimbatore – 641021.**

**DEPARTMENT OF COMMERCE**



**Syllabus for**

**B. Com Computer Applications**

**2024 – 2025 Batch onwards**

## Vision and Mission of the Institution

### Vision

To emerge as a world-renowned Institution that is integrated with industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India

### Mission

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India

### Motto

Transform the youth into National Asset

## Vision and Mission of the Department

### Vision

To be recognized by the Stakeholders as a leader to provide a student - centered environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

### Mission

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals.

## Program Educational Objectives (PEO)

<b>PEO1:</b>	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
<b>PEO2:</b>	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
<b>PEO3:</b>	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

## Mapping of Institute's Mission to PEO

Institute's Mission	PEO's
Global competency and employability among the youth of India.	PEO1, PEO2
Build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty	PEO2, PEO3

**Mapping of Department Mission to PEO**

Department Mission	PEO's
Tutoring, teaching, research and extension	PEO 1, PEO 2
Competitive in commerce professionals	PEO 2, PEO 3,
Create quality and globally	PEO 1. PEO 3

**Program Outcomes (PO):**

<b>PO1</b>	:	Demonstrate knowledge competency in core discipline
<b>PO2</b>	:	Apply the appropriate knowledge and suitable skills in solving the complex problems
<b>PO3</b>	:	Conduct investigations of complex problems through various scientific approaches
<b>PO4</b>	:	Design solutions for complex and open ended real-life or real-time problems
<b>PO5</b>	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations
<b>PO6</b>	:	Work effectively and responsibly as a member or a leader in a team
<b>PO7</b>	:	Express complex concepts within the profession and with society at large
<b>PO8</b>	:	Understand the professional roles and responsibilities
<b>PO9</b>	:	Analyze social and environmental aspects of the professional practices
<b>PO10</b>	:	Practice higher moral and ethical standards during the discharge of professional duties
<b>PO11</b>	:	Incorporate finer finance and business practices in all professional engagements
<b>PO12</b>	:	Identify and address their professional development through lifelong learning

**Program Specific Outcomes (PSO):**

<b>PSO 1</b>	:	Able to provide consultancy services in commerce process related to trade and business
<b>PSO 2</b>	:	Able to manage unforeseen problem arising in any business activities and solve it through innovative ideas and effective decision making.
<b>PSO 3</b>	:	Able to forecast future market trends through the analysis of factors impacting market performance.

**Correlation between the PO/PSO and the PEOs**

Program Outcomes		PEO 1	PEO 2	PEO 3
<b>PO 1</b>	:	3	1	3
<b>PO 2</b>	:	3	2	3
<b>PO 3</b>	:	1	2	3
<b>PO 4</b>	:	3	1	3
<b>PO 5</b>	:	3	3	2
<b>PO 6</b>	:	2	3	3
<b>PO 7</b>	:	2	3	1
<b>PO 8</b>	:	3	2	1
<b>PO 9</b>	:	2	2	3
<b>PO 10</b>	:	3	2	1
<b>PO 11</b>	:	2	1	1
<b>PO 12</b>	:	3	2	2
<b>PSO 1</b>	:	2	3	2
<b>PSO 2</b>	:	2	3	3
<b>PSO 3</b>	:	3	1	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

**Components considered for Course Delivery is listed below:**

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

**Mapping of POs with Course Delivery:**

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
P01	3	3	1	1	2	1	3	3	1
P02	3	3	2	3	3	1	1	2	3
P03	3	3	1	3	1	1	1	2	3
P04	2	3	2	3	3	1	1	3	1
P05	3	2	1	3	1	3	3	3	3
P06	2	3	1	3	3	1	2	3	3
P07	2	3	1	3	1	1	2	3	3
P08	2	2	1	2	3	3	2	3	3
P09	1	1	2	3	3	3	2	3	3
P010	2	1	2	3	2	2	2	2	2
P011	1	1	2	2	2	3	3	3	3
P012	1	2	3	2	2	2	3	3	3
PS01	2	2	3	1	3	2	2	1	3
PS02	3	3	2	1	3	2	3	2	3
PS03	3	2	3	3	2	2	1	3	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)****B.COM COMPUTER APPLICATIONS DEGREE PROGRAMME****B. COM (CA) Curriculum Structure - Regulation – 2024****(For students admitted from 2024-2025 and onwards)**

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course – I <b>Theory</b>	4	5	50	50	100
4	1	3	Core		Core Course – II <b>Theory / Practical</b>	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses – I <b>Practical / Training</b>	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies <b>or</b> Universal Human Values & Professional Ethics	2	2	50	0	50
						<b>24</b>	<b>30</b>	<b>350</b>	<b>300</b>	<b>650</b>
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course – III <b>Theory</b>	4	5	50	50	100
4	2	3	Core		Core Course – IV <b>Theory / Practical</b>	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		<b>Extension Activity - I (NASA)</b>	1	0	25	0	25
						<b>25</b>	<b>30</b>	<b>375</b>	<b>300</b>	<b>675</b>
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course – V <b>Theory</b>	4	6	50	50	100
4	3	3	Core		Core Course – VI <b>Theory / Practical</b>	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II <b>Practical / Training</b>	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50

8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext		<b>Extension Activity - II (NASA)</b>	1	0	25	0	25
						<b>27</b>	<b>30</b>	<b>425</b>	<b>300</b>	<b>725</b>
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course - VII <b>Theory</b>	4	6	50	50	100
4	4	3	Core		Core Course - VIII Theory / <b>Practical</b>	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		<b>Extension Activity - III (NASA)</b>	1	0	25	0	25
						<b>25</b>	<b>30</b>	<b>375</b>	<b>300</b>	<b>675</b>
1	5	3	Core		Core Course - IX Theory	4	6	50	50	100
2	5	3	Core		Core Course - X <b>Theory / Practical</b>	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses - III Practical / Training	4	6	50	50	100
5	5	3	ITR		Internship / Industrial Training - (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext		<b>Extension Activity - IV (NASA)</b>	1	0	25	0	25
						<b>19</b>	<b>30</b>	<b>275</b>	<b>200</b>	<b>475</b>
1	6	3	Core		Core Course - XI Theory	4	6	50	50	100
2	6	3	Core		Core Course - XII Theory / <b>Practical</b>	4	4	50	50	100
3	6	3	Elective		Elective - IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses - IV Practical / Training	4	6	50	50	100
						<b>24</b>	<b>30</b>	<b>300</b>	<b>300</b>	<b>600</b>
					<b>Total credit</b>	<b>144</b>	<b>180</b>	<b>2100</b>	<b>1700</b>	<b>3800</b>

**Additional Credits**

S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50
2	3	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50
3	4	6	IDC		Inter Department Course	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50

**Certificate on Minor Discipline**

S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

**Core - Theory**

S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Financial Accounting I	Commerce I	Theory
2				Financial Accounting II	Commerce I	Theory
3				Corporate Accounting I	Commerce I	Theory
4				Corporate Accounting II	Commerce I	Theory
5				Cost Accounting	Commerce I	Theory
6				Management Accounting	Commerce I	Theory

**Core - Theory / Practical**

S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Computer Application in Business with Practical	Commerce I	Theory
2				Business Law	Commerce I	Theory
3				Hypertext Markup Language with Practical	Commerce I	Theory
4				Python Programming	Commerce I	Theory
5				Management Information System	Commerce I	Theory
6				Taxation	Commerce I	Theory

**Allied**

S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Business Mathematics	Mathematics	Theory
2				Managerial Economics	Commerce I	Theory
3				Principles of Management	Commerce I	Theory
4				Research Methodology	Commerce I	Theory

**Skill Enhancement Course**

S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Computerized Accounting Using Software with GST	Commerce I	Practical
2				Data Analytics with R	Commerce I	Practical
3				Data Analytics with Python	Commerce I	Practical
4				Data Analysis using SPSS	Commerce I	Practical

**Elective**

S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Marketing Management	Commerce I	Theory
2				Digital Marketing	Commerce I	Theory
3				Brand Management	Commerce I	Theory
4				Fundamentals of Artificial Intelligence	Commerce I	Theory
5				Block Chain Technologies	Commerce I	Theory
6				E Commerce	Commerce I	Theory
7				Financial Markets and Institutions	Commerce I	Theory
8				Financial Management	Commerce I	Theory
9				Principles of Auditing	Commerce I	Theory
10				Digital Payments and Policy Framework	Commerce I	Theory
11				International Banking	Commerce I	Theory
12				Commercial Banking	Commerce I	Theory



<b>Parts</b>	<b>Sem I</b>	<b>Sem II</b>	<b>Sem III</b>	<b>Sem IV</b>	<b>Sem V</b>	<b>Sem VI</b>	<b>Total Credits</b>
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	12	16	15	16	15	20	94
Part IV	6	2	6	2	4	4	24
Part V	-	1	1	1	1		4
<b>Total</b>	<b>24</b>	<b>25</b>	<b>28</b>	<b>25</b>	<b>20</b>	<b>24</b>	<b>146</b>

# **Core - Theory**

**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Accounting- 1</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	To analyze business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
<b>CO 2:</b>	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
<b>CO 3:</b>	Be Aware of preparation of Final accounts.
<b>CO 4:</b>	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
<b>CO 5:</b>	Enable preparation of Income and Expenditure statement.

<b>Unit I:</b>	<b>Introduction</b>	<b>[12 Periods]</b>
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Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.

<b>Unit II:</b>	<b>Double Entry</b>	<b>[12 Periods]</b>
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Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.

<b>Unit III:</b>	<b>Final Accounts</b>	<b>[12 Periods]</b>
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Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

<b>Unit IV:</b>	<b>Bill of Exchange</b>	<b>[12 Periods]</b>
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Bill of exchange – Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest-Époque Method.

<b>Unit V:</b>	<b>Bank Reconciliation Statements</b>	<b>[12 Periods]</b>
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Bank Reconciliation Statement- Receipts and Payments accounts –Income and Expenditure accounts.

**Text Books:**

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

**Reference Books:**

**Semester**

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11<sup>th</sup> Edition-  
Taxmannpublication - 2023

**Web Resources:**

1. <https://www.infobooks.org/free-pdf-books/business/financial-accounting/>
2. <https://pdfroom.com/category/financial-accounting>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
<b>C01</b>	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
<b>C02</b>	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
<b>C03</b>	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2
<b>C04</b>	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
<b>C05</b>	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Accounting- II</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	Implement various methods of depreciation accounting in the books of accounts.
<b>CO 2:</b>	Evaluate the performance of the single entry and department with previous result.
<b>CO 3:</b>	Analyze the financial impact of royalty agreements on both licensors and licenses.
<b>CO 4:</b>	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.
<b>CO 5:</b>	Gain knowledge about partnership admission, retirement, death & insolvency.

<b>Unit I:</b>	<b>Depreciation and its Methods</b>	<b>[12 Periods]</b>
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Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.

<b>Unit II:</b>	<b>Single Entry system</b>	<b>[12 Periods]</b>
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Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.

<b>Unit III:</b>	<b>Basic concept of Royalty</b>	<b>[12 Periods]</b>
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Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.

<b>Unit IV:</b>	<b>Branch Accounting and Hire purchase</b>	<b>[12 Periods]</b>
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Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.

<b>Unit V:</b>	<b>Partnership</b>	<b>[12 Periods]</b>
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Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

**Text Books:**

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

**Reference Books:**

- Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
- Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11<sup>th</sup> Edition- Taxmann publication -23

**Semester****Web Resources:**

1. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>
2. [https://nios.ac.in/media/documents/Seccour224New/ch\\_12.pdf](https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
<b>C01</b>	3	2		1	1	1	1	2	3		3	2	3	2	3
<b>C02</b>	1		1		2	3	1	1		2	1		1		
<b>C03</b>	2	2		2	3	3		1	2	1	2	2	2	2	2
<b>C04</b>	1	3		1	1		1	2		3	3	2	3	2	3
<b>C05</b>	2	2	1		1	3	3	1		1	1		1		3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate Accounting- I</b>	4	5	-	-	<b>Core Theory</b>

**Course Introduction**

Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Explaining about the basic provisions towards issue of shares in market.
<b>CO 2:</b>	Understanding the concepts of debenture and its accounting.
<b>CO 3:</b>	Analyze the companies final accounts and Managerial Remuneration.
<b>CO 4:</b>	Estimating methods of goodwill and shares.
<b>CO 5:</b>	Examine various procedures related to liquidation of companies.

<b>Unit I:</b>	<b>Issue of shares</b>	<b>[12 Periods]</b>
Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.		
<b>Unit II:</b>	<b>Redemption</b>	<b>[12 Periods]</b>
Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.		
<b>Unit III:</b>	<b>Final Accounts of Companies</b>	<b>[12 Periods]</b>
Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.		
<b>Unit IV:</b>	<b>Valuation of Goodwill and Shares</b>	<b>[12 Periods]</b>
Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.		
<b>Unit V:</b>	<b>Liquidation of Companies</b>	<b>[12 Periods]</b>
Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.		

**Text Books:**

1. Corporate Accounting T.S.Reddy & Dr.Murthy

**Reference Books:**

1.Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021  
2. Corporate Accounts; Gupta. R.L. and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023

**Web Resources:**

**Semester**1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
<b>C01</b>	3	2		1	1	1	1	2	3		3	2	3	2	3
<b>C02</b>	1		1		2	3	1	1		2	1		1		
<b>C03</b>	2	2		2	3	3		1	2	1	2	2	2	2	2
<b>C04</b>	1	3		1	1		1	2		3	3	2	3	2	3
<b>C05</b>	2	2	1		1	3	3	1		1	1		1		3



**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate Accounting- II</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.
<b>CO 2:</b>	To know the operation of Holding Companies and solve the accounting problems.
<b>CO 3:</b>	To Analysis the Banking Company Accounts (new formats).
<b>CO 4:</b>	To understand the basic Principles of Company Insurance.
<b>CO 5:</b>	To know the Human Resource Accounting and the Standards of IFRS.

<b>Unit I:</b>	<b>Introduction to Amalgamation</b>	<b>[12 Periods]</b>
Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.		
<b>Unit II:</b>	<b>Holding Company</b>	<b>[12 Periods]</b>
Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.		
<b>Unit III:</b>	<b>Basic concepts of Banking Companies</b>	<b>[12 Periods]</b>
Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).		
<b>Unit IV:</b>	<b>Insurance</b>	<b>[12 Periods]</b>
Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.		
<b>Unit V:</b>	<b>Accounting Standards</b>	<b>[12 Periods]</b>
Accounting standards of Joint stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.		

**Text Books:**

1. Corporate Accounting T.S.Reddy & Dr.Murthy

**Reference Books:**

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition 2006, sultan chand & Co., New Delhi.
2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

**Semester****Web Resources:**

<https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>  
<https://pdfroom.com/category/corporate-accounting>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
<b>C01</b>	3	2		1	1	1	1	2	3		3	2	3	2	3
<b>C02</b>	1		1		2	3	1	1		2	1		1		
<b>C03</b>	2	2		2	3	3		1	2	1	2	2	2	2	2
<b>C04</b>	1	3		1	1		1	2		3	3	2	3	2	3
<b>C05</b>	2	2	1		1	3	3	1		1	1		1		3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Cost Accounting</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	On completion of this course, students will
<b>CO 1:</b>	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.
<b>CO 2:</b>	To create Costing reports including methods of issue and pricing methods.
<b>CO 3:</b>	To evaluate the different wages & incentives and Labour Turnover.
<b>CO 4:</b>	To interpret variable and fixed cost variances and computation of machine hour rate.
<b>CO 5:</b>	To apply Cost Accounting methods to optimize the use of people, resources and materials.

<b>Unit I:</b>	<b>Introduction to Cost Accounting</b>	<b>[12 Periods]</b>
Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs – Cost sheet: Prime cost, Work cost, Cost of Production , COGS.		
<b>Unit II:</b>	<b>Material Control</b>	<b>[12 Periods]</b>
Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.		
<b>Unit III:</b>	<b>Labour</b>	<b>[12 Periods]</b>
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.		
<b>Unit IV:</b>	<b>Overheads</b>	<b>[12 Periods]</b>
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate –Computation of Machine Hour Rate.		
<b>Unit V:</b>	<b>Methods of Costing</b>	<b>[12 Periods]</b>
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.		
<b>Text Books:</b>		
1. Jain S.P and Narang K.L – Cost Accounting		
<b>Reference Books:</b>		

**Semester**

1. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons.
2. Reddy, T.S and Hariprasad Reddy, Y, Cost Accounting, Margam Publications

**Web Resources:**

[https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Cost\\_Accounting.pdf](https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf)

<https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
C02	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Management Accounting</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To Provide the fundamental knowledge and techniques in Management Accounting.					
<b>CO 2:</b>	Analyse the financial statements using ratio analysis.					
<b>CO 3:</b>	Determine the working capital of the business.					
<b>CO 4:</b>	Justify decision making using marginal costing.					
<b>CO 5:</b>	Formulate budget and exercising budgetary control.					
<b>Unit I:</b>	<b>Nature of Management Accounting</b>					<b>[12 Periods]</b>
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.						
<b>Unit II:</b>	<b>Ratio Analysis</b>					<b>[12 Periods]</b>
Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability- Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.						
<b>Unit III:</b>	<b>Fun Flow &amp; Cash Flow</b>					<b>[12 Periods]</b>
Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.						
<b>Unit IV:</b>	<b>Marginal Cost</b>					<b>[12 Periods]</b>
Marginal Costing and Break Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.						
<b>Unit V:</b>	<b>Budget</b>					<b>[12 Periods]</b>
Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget- Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.						
<b>Text Books:</b>						
1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 2004.						
<b>Reference Books:</b>						
1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi						
2. Accounting and Management - SK Batacharya, Vikas Publising House.						
<b>Web Resources:</b>						
<a href="https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf">https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf</a>						
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>						

**Semester**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	3	3	3	3	3	3	1	3	2		1	3	3
C02	3	3	2	3	1	3	2	3	2			2		3	3
C03	3	3	3		3		3	3		1				3	3
C04	3	3			1	3	3		3		3	3	2	3	3
C05	3	2	2	1	3		3		3	1	2		1	3	2

# **Core - Theory / Practical**

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Computer Application in Business with Practical</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

Computer Application in Business is designed to introduce the first year to use technology or applications to conduct business processes over the internet. It is a tool, platform, process or software which makes work easy and uses the internet to work.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	Understand basics of Computer – input, output devices, hardware, software and operating system.
<b>CO 2:</b>	Able to understand the basics of Internet and its growth and to have an exposure about the net etiquette.
<b>CO 3:</b>	Perform word processing, data creation, Editing and formatting documents in MS Word.
<b>CO 4:</b>	Get the knowledge to calculate , organize, edit and present the numerical data in spread sheet.
<b>CO 5:</b>	To Explore about the practical Applications and Analysis for upgrading the knowledge.

<b>Unit I:</b>	<b>Introduction</b>	<b>[12 Periods]</b>
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Introduction to Computer – Meaning – Characteristics – Areas of Application – Types – Overview of Operating system – Hardware – Software – Live-ware & Firmware.

<b>Unit II:</b>	<b>Internet</b>	<b>[12 Periods]</b>
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Internet – Meaning – Growth– Anatomy of Internet, Net Etiquette; World Wide Web– Internet Protocols – Usage of Internet to society – Search Engines.

<b>Unit III:</b>	<b>Document</b>	<b>[12 Periods]</b>
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MS Word – Introduction – Word processing concepts – Working with word Document – Opening an Existing /Creating & Saving a new Document – Selecting, Editing, Finding, Replacing, Formatting the text- Bullets and Numbering, Tabs, Paragraph writing, Page setup – Mail Merge – Working with table.

<b>Unit IV:</b>	<b>Spreadsheet</b>	<b>[12 Periods]</b>
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Spread Sheet and its Business Applications – Creating, Editing, Inserting, Saving & deleting a work book – entering data in a cell, formula Copying, Moving data from selected cells – Inserting Charts – Pie, Line, Bar, etc... Application of Mathematical & Statistical operations; ROUND ALL, SUM, SUMIF, COUNT, COUNTIF, AVERAGE, MAX, MIN. Logical – IF, AND, OR.

<b>Unit V:</b>	<b>Practical Applications</b>	<b>[12 Periods]</b>
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Practical Applications - Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution – Cumulative and calculation of Means – Mode and Median; Regression.

**Text Books:**

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi



<b>Reference Books:</b>															
1. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.															
2. Deepak Bharihoka, Fundaments of Information Technology, Excel Book,New Delhi															
<b>Web Resources:</b>															
1. <a href="https://www.geektonight.com/computer-applications-in-business-pdf/">https://www.geektonight.com/computer-applications-in-business-pdf/</a>															
2. <a href="https://examupdates.in/computer-application-in-business-notes/">https://examupdates.in/computer-application-in-business-notes/</a>															
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and behavior of businesses and individuals engaged in commerce, merchandising trade, and sales.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

Course Outcomes	On completion of this course, students will
<b>CO 1:</b>	To know the source and origin of business law.
<b>CO 2:</b>	To know the offer and acceptance process in business.
<b>CO 3:</b>	To learn the performance of contract
<b>CO 4:</b>	To provide the conceptual understanding on sale of goods act.
<b>CO 5:</b>	To gain knowledge of information technology act.

<b>Unit I:</b>	<b>Introduction</b>	<b>[12 Periods]</b>
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Business Law – Introduction – Meaning – Objectives – Sources – Origin – Indian Contract Act, 1872 – Contract – Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

<b>Unit II:</b>	<b>Forms of offer</b>	<b>[12 Periods]</b>
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Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

<b>Unit III:</b>	<b>Performance of Contracts</b>	<b>[12 Periods]</b>
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Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

<b>Unit IV:</b>	<b>Contract of Sale</b>	<b>[12 Periods]</b>
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Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

<b>Unit V:</b>	<b>Information Technology Act</b>	<b>[12 Periods]</b>
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Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

Text Books:

1. Business Law – N.D.Kapoor – Sultan Chand & Sons

**Reference Books:**

1. Business Law – V.Balachandran& Thothadri, Vijay Nicolelmpripts Pvt Ltd, Chennai – 91.

**Semester**

2. Commercial Law – M.C.Shukla-S. Chand &amp; Sons, New Delhi

**Web Resources:**1. <https://www.britannica.com/money/business-law>2. <https://study.com/learn/lesson/what-is-business-law-types-overview.html>**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
C02		3	1	3	3		1	3		3	1	1	3	1	1
C03	3	3			3	3		1	3	3	3	3	3	3	3
C04		3	3	3	3	3	3	1		3	3	1	3	3	1
C05	3	3		1	1	1	1		3	3	3		3	3	

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	HTML	4	4	-	-	Core Theory

**Course Introduction**

HTML (Hypertext Markup Language) is the standard language used to create and design web pages. It provides a structured way to organize content on a webpage using tags, which define the structure and layout of the document.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	To know about the basic structure of HTML.
<b>CO 2:</b>	To understand the basics of HTML Elements and Attributes.
<b>CO 3:</b>	To understand about the usage HTML Semantic Markup and Multimedia.
<b>CO 4:</b>	To know about HTML Forms and Input Validation.
<b>CO 5:</b>	Demonstrate knowledge of Advanced CSS Techniques and CSS Frameworks.

<b>Unit I:</b>	<b>Introduction to HTML</b>	<b>[12 Periods]</b>
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**Introduction to HTML** - The basic structure of HTML documents - Understanding HTML elements and tags - Creating content with text elements - Inserting images with the element and hyperlinks - attributes to add additional information to elements.

<b>Unit II:</b>	<b>HTML Elements</b>	<b>[12 Periods]</b>
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HTML Elements and Attributes - Structural elements - Text formatting - Text formatting - emphasize text - line breaks - Lists: Explore creating both unordered lists - ordered lists - list items - Tables - creation of tables - rows - data cells, and headers - Forms - interactive forms with elements.

<b>Unit III:</b>	<b>HTML Semantic</b>	<b>[12 Periods]</b>
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HTML Semantic Markup and Multimedia- Semantic HTML - Understand the significance of using semantic elements - Multimedia: Embed multimedia content such as images, audio, and video - Accessibility - HTML5 APIs.

<b>Unit IV:</b>	<b>HTML Forms and Input Validation</b>	<b>[12 Periods]</b>
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HTML Forms and Input Validation - Form Elements - Form Attributes - Input Validation - Form Accessibility - Styling Forms - Real time usage of HTML.

<b>Unit V:</b>	<b>Advanced CSS Techniques</b>	<b>[12 Periods]</b>
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Advanced CSS Techniques - Explore advanced CSS concepts such as flexbox, grid layout, CSS animations, and transitions to create more sophisticated and interactive web designs. CSS Frameworks - CSS frameworks - Bootstrap or Foundation to rapidly prototype and build responsive web layouts with pre-designed.

Text Books:

1. "HTML and CSS: Design and Build Websites" by Jon Duckett (2011)

**Reference Books:**

**Semester**

1. HTML & CSS: The Complete Reference" by Thomas Powell and Chuck White (2010)
2. "HTML- Quick star Guide creating an Effective Website" by William Fisher

**Web Resources:**

1. [https://www.w3schools.com/html/html\\_intro.asp](https://www.w3schools.com/html/html_intro.asp)
2. <https://www.studocu.com/in/document/srm-institute-of-science-and-technology/web-application-development/html-lecture-notes-2/22147177>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	3	1	1	3		3		1	3		3		3	
C02	3	3	1		3	1	3	1		3	1	3	1	3	1
C03	3	3	1	1	3		1	1	3	3		1		1	1
C04	3	3		1	3	1		1		3	1		1		1
C05	3	3	3		3	1	3	1	3	3	1	3	1	3	1

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Python Programming</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
To expose the students to the fundamental concepts of Python Programming and Its features.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Demonstrate fundamental understanding of the history of python programming and its foundations.					
<b>CO 2:</b>	Understanding the basic concepts of python variables, Data types, Input Functions and operators.					
<b>CO 3:</b>	Demonstrate the various python conditional statements If, if else, If-elif-else and Looping statements.					
<b>CO 4:</b>	Apply basic principles to understanding List in python, Functions in python and Tuples in python.					
<b>CO 5:</b>	Demonstrate knowledge of basic python programming and Real time python programming.					
<b>Unit I:</b>	<b>History of python</b>					<b>[12 Periods]</b>
History of python – Introduction to python programming – Basics of python – Compiler vs Interpreters. Install Python – Setting up Path – Running Python. Basic Syntax – Hello World – Interactive mode programming – A simple Python example.						
<b>Unit II:</b>	<b>Python variables</b>					<b>[12 Periods]</b>
Python variables – Data types in python – Input functions in python – Python operators – Basic Operators: Arithmetic Operators – Comparison (Relational) Operators – Assignment Operators – Logical Operators – Bitwise Operators – Membership Operators – Identity Operators.						
<b>Unit III:</b>	<b>Conditional statements in python</b>					<b>[12 Periods]</b>
Conditional statements in python if, if else, if-else – Loops in python for loop, while loop, nested loop – Functions: Introduction – Using a Function – Communicating with Functions – Example of creating a simple calculator using functions.						
<b>Unit IV:</b>	<b>Lists</b>					<b>[12 Periods]</b>
Lists: Accessing values in Lists – Updating Lists – Delete List elements – Built-in Lists functions & Methods – Functions in python – Tuples in python- Exception Handling: Try, Except and Finally.						
<b>Unit V:</b>	<b>Basic programs</b>					<b>[12 Periods]</b>
Basic programs – Real time python programs – Files I/O: Opening a file – Seek and Find a file – Other I/O functions – Sending Mail: SMTP protocol – Syntax – Sending Email using Python.						
Text Books:						
1. Python Crash Course: A Hands-On, Project-Based Introduction to Programming (2nd Edition)						

**Semester****Reference Books:**

1. Head-First Python: A Brain-Friendly Guide (2<sup>nd</sup> Edition)
2. Learn Python the Hard Way: 3rd Edition

**Web Resources:**

3. [https://www.w3schools.com/python/python\\_intro.asp](https://www.w3schools.com/python/python_intro.asp)
4. <https://www.geeksforgeeks.org/python-programming-language-tutorial/>
5. <https://www.javatpoint.com/python-tutorial>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	1	1	3		3		1	3		3	3		3
C02	3	3	1		3	1	3	1		3	1	3	3	1	3
C03	3	3	1	1	3		1	1	3	3		1	3		1
C04	3	3		1	3	1		1		3	1		3	1	
C05	3	3	3		3	1	3	1	3	3	1	3	3	1	3

**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Management Information System</b>	4	4	-	-	<b>Core Theory</b>
<b>Course Introduction</b>						
Management Information Systems (MIS) play a pivotal role in the modern business environment, serving as the backbone of organizational decision-making and operations. MIS encompasses the intersection of technology, people, and processes to efficiently manage and utilize information within an organization.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To Understanding of Information Systems Concepts.					
<b>CO 2:</b>	To Learn Technical Skills Related to Database Management.					
<b>CO 3:</b>	To Study the Business Intelligence and Analytics.					
<b>CO 4:</b>	To Understand E-Business and E-commerce.					
<b>CO 5:</b>	To Acquire Knowledge on IT Project Management.					
<b>Unit I:</b>	<b>Introduction to Management Information Systems</b>					<b>[12 Periods]</b>
Introduction to Management Information Systems: Definition MIS - Role of MIS in Organizations - Evolution of MIS - Information Systems and Organizational Strategy: Strategic role of information systems - Competitive advantage through IS - Aligning IS with business strategy.						
<b>Unit II:</b>	<b>Information Technology Infrastructure</b>					<b>[12 Periods]</b>
Information Technology Infrastructure: Hardware and software component Networking and telecommunications - Cloud computing and virtualization Data Management: Database concepts and structures - Data modelling and normalization - Database management systems (DBMS) - Data warehouses and data mining.						
<b>Unit III:</b>	<b>Business Intelligence and Analytics</b>					<b>[12 Periods]</b>
Business Intelligence and Analytics: Decision support systems (DSS) - Business intelligence tools and techniques - Predictive analytics and data visualization- Enterprise Systems: Enterprise resource planning (ERP) system - Supply chain management (SCM) systems - Customer relationship management (CRM) systems.						
<b>Unit IV:</b>	<b>E-Business and E-Commerce</b>					<b>[12 Periods]</b>
E-Business and E-Commerce: Online business models - commerce platforms and technologies - Security and privacy issues in e-commerce - Information Systems Development: Systems development life cycle (SDLC) - Agile and iterative development methodologies - Software engineering principles.						
<b>Unit V:</b>	<b>IT Project Management</b>					<b>[12 Periods]</b>
IT Project Management: Project planning and scheduling - Risk management - Team coordination and communication Emerging Technologies: Internet of Things (I o T) - Artificial Intelligence (AI) and Machine Learning (ML) - Block chain technology.						



**Semester**

<b>Text Books:</b>															
1. Management Information System – L.M. Prasad & Usha Prasad – Suldhan and Chand Publication															
<b>Reference Books:</b>															
1. Management Information system - Kenneth C .Loudon,Jane P. Laudon- seventh edition- Pearson 2021															
2. Management Information System -James A O' Brien, George M M Marakas - tenth edition - Chaukhamba Auriyantaliya Jan 2018 Publication															
<b>Web Resources:</b>															
1. <a href="https://www.tutorialspoint.com/management-information-system/management-information-system.htm">https://www.tutorialspoint.com/management-information-system/management-information-system.htm</a>															
2. <a href="https://hmhub.in/6th-sem-f-b-management-notes/mis-management-information-system/">https://hmhub.in/6th-sem-f-b-management-notes/mis-management-information-system/</a>															
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1	2		1	3	1	2	3	3		3	2		3	2
C02	3	2			3		1		1	3			3		
C03	3	1	1	1	2	2		3	3		2	3		2	3
C04	1		2			3		3	3	3			3		
C05	3	3	3	3	1				3		1			1	

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Taxation</b>	4	4	-	-	<b>Core Theory</b>

**Course Introduction**

Taxation provides various concepts of income tax and related terminologies and familiarize with calculation of income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	Outline the various terminologies related to income tax.
<b>CO 2:</b>	Understand the method of calculating and levying tax.
<b>CO 3:</b>	Apply the various tax laws and available provisions in tax computations.
<b>CO 4:</b>	Evaluate the set off and carry forward of losses while calculating personal income.
<b>CO 5:</b>	Analyze self-assessment of income and tax computation.

<b>Unit I:</b>	<b>Fundamentals of Income Tax</b>	<b>[12 Periods]</b>
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Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

<b>Unit II:</b>	<b>Heads of Income</b>	<b>[12 Periods]</b>
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Heads of Income: Income from Salaries– Allowances – Perquisites – Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction From Annual Value– Income from House Property.

<b>Unit III:</b>	<b>Business and Other Incomes</b>	<b>[12 Periods]</b>
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Profit and Gains of Business or Profession – Income from Other Sources.

<b>Unit IV:</b>	<b>Capital Gains</b>	<b>[12 Periods]</b>
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Capital Gains – Capital Assets – Transfers – Long term and Short term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.

<b>Unit V:</b>	<b>Set off Carry forward</b>	<b>[12 Periods]</b>
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Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

**Text Books:**

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi

**Reference Books:**

1. Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers.
2. Taxation Laws(Law Of Income Tax) -Dr.Kailash Rai, Dr. Narender Kumar -Publisher- Allahabad Law Agency

**Web Resources:**

**Semester**

1. <https://www.britannica.com/money/taxation>
2. <https://lawnotes.co/category/llb/law-of-taxation/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3		2		3		1	1		2	2	1	3		2
C02		3	1	1	2		3	3	3	2	2	3	2	3	2
C03	1	3		2	2	3		2			3	3		2	2
C04	1	1	1		3	3		2	1	3	1	1	3	3	
C05	1	3		3	1	1			3	2		2	3	3	1

# **Allied**

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Mathematics</b>	4	4	-	-	<b>Allied</b>

**Course Introduction:**

This course enables the students to learn the Application of Mathematics with respect to business application.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	To recall the fundamental concepts of profit and loss
<b>CO 2:</b>	To explain the suitability of interest in business situation
<b>CO 3:</b>	To understand the fundamental concepts of stock exchange and its related problems
<b>CO 4:</b>	To apply the concept of matrix in system of linear equation
<b>CO 5:</b>	To understand the concept of LPP and construct the solution by using the graphical method.

<b>Unit I:</b>	<b>P&amp;L and Discount</b>	<b>[12 Periods]</b>
Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics.		
<b>Unit II:</b>	<b>Interest and Present Value</b>	<b>[12 Periods]</b>
Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.		
<b>Unit III:</b>	<b>Shares and Stock Markets</b>	<b>[12 Periods]</b>
Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.		
<b>Unit IV:</b>	<b>Matrix and Linear</b>	<b>[12 Periods]</b>
Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by And joint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.		
<b>Unit V:</b>	<b>LPP</b>	<b>[12 Periods]</b>
Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables.		

**Text Books:**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari

**Reference Books:**

1. Problems in Operation Research - P. K. Gupta and Man Mohan
2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

**Web Resources:**

<https://youtu.be/KaLA1cWhQIA?si=q2knsjnVWWWhHXaxn>

<https://youtu.be/a2QgdDk4Xjw?si=9TynGaOn7a-4DyzZ>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3
C02	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2
C03	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3
C04	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3
C05	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Managerial Economics</b>	4	4	-	-	<b>Allied</b>

**Course Introduction**

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	On completion of this course, students will
<b>CO 1:</b>	To recognize the knowledge on concepts and principles of Managerial Economics.
<b>CO 2:</b>	To describe and relate to the market the concepts of Demand.
<b>CO 3:</b>	To analyse the law of supply.
<b>CO 4:</b>	To identify and recognize the Production Function concept and Cost Analysis.
<b>CO 5:</b>	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

<b>Unit I:</b>	<b>Introduction</b>	<b>[12 Periods]</b>
Introduction – Meaning – Definitions – Nature and Scope of Managerial Economics – Characteristics features of Managerial Economics - Significance – Difference between Economics and Managerial economics – Relationship of Managerial economics with other social science – Fundamental Concepts and Principles used in Managerial economics		
<b>Unit II:</b>	<b>Demand</b>	<b>[12 Periods]</b>
Demand analysis - Demand determinants – Demand distinctions- Law of demand-exceptions to law of demand- Elasticity of demand – Types, methods – Applications- Factors influencing elasticity of demand – Demand forecasting- Break Even Analysis.		
<b>Unit III:</b>	<b>Law of Supply</b>	<b>[12 Periods]</b>
Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.		
<b>Unit IV:</b>	<b>Production</b>	<b>[12 Periods]</b>
Production Function- Laws of Returns-Law of variable Proportions-Assumptions and Significance-Limitations. Cost and Revenue – Fixed cost – Variable Cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis- Economies of scale of production.		
<b>Unit V:</b>	<b>Theories of Business Cycles</b>	<b>[12 Periods]</b>
Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation - 1991- Liberalization, Privatization, and Globalization.		
<b>Text Books:</b>		
1. Managerial Economics: 2nd Edition - ML Jingan & JK Stephen - Vrinda Publications P Ltd.		

**Reference Books:**

1. Managerial Economics - Dean Joek Prentice Hall of India-2021
2. Dholakia R & Oth - Micro economics for management students - Oxford University

**Web Resources:**

1. <https://www.amazon.in/Managerial-Economics-M-L-Jhingan-ebook/dp/B00JS6GH4A>
2. <https://www.amazon.in/ENGINEERING-MANAGERIAL-ECONOMICS-SHANKAR-SRIVASTAVA/dp/B00CG2M3SM>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2	2	1	3	1	2	3	2	1	1	3	2	2	3
C02	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
C03	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
C04	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
C05	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2



**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Principles of Management</b>	4	4	-	-	<b>Allied</b>

**Course Introduction**

Management is an art and science of getting work done through people. It is the process of giving direction and controlling the various activities of the people to achieve the objectives of an organization.

**Course Focus on:** Skill Development / **Entrepreneurship** / Employability / Research

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Learning outcomes are the goals you have for the training course you are developing.
<b>CO 2:</b>	The course provides an overview of management and its evolution.
<b>CO 3:</b>	It discusses necessary skills and functions required for efficient manager in contemporary business environment.
<b>CO 4:</b>	A goal or end toward the attainment of which plans and policies are directed.
<b>CO 5:</b>	Understanding the need and techniques of Controlling in management.

Unit I:	Introduction	[12 Periods]
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Introduction & Meaning of principles of management - Definition & Functions of management - Science or Art – managerial rolls and skills –Evolution of management – human relations – System and contingency approaches – Types of business organization – Current trends and issues in management.

Unit II:	Nature	[12 Periods]
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Nature and purpose of planning – Planning Process – Types of Planning – Objectives – Setting – Policies – Planning Premises – Planning tools and Techniques – Strategic management – Decision making process Steps and process.

Unit III:	Formal and informal	[12 Periods]
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Nature and Purpose – Formal and informal organization - organizational chart – Organizational Structure – Line and staff authority – Departmentalization – delegation of authority – Centralization and Decentralization – Job design.

Unit IV:	Directing	[12 Periods]
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Directing: Definition, Nature, Purpose and Principles – Motivation – Motivational techniques – Job satisfaction – Job enrichment – Leadership styles – Communication – Barriers of communication – effective communication And IT.

Unit V:	System and Process of Controlling	[12 Periods]
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System and Process of Controlling - Budgetary and Non budgetary Control techniques – use of computers and Information technology in Management control – Productivity Problems – Management – Control and performance – Aspect of management.

**Text Books:**

1. Principles of Management-T.Ramasamy- Himalaya Publishing House (1 January 2010)

**Reference Books:**

**Semester**

1. Principles of Management-by J.Jayasankar -Margham Publications; 1st edition (1 January 2009)
2. Principles of Management- by PC Tripathi , PN Reddy , Ashish Bajpai-McGraw Hill; Seventh edition (14 November 2021)

**Web Resources:**

1. [https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google\\_vignette](https://www.dynamictutorialsandservices.org/2021/04/management-principles-application-notes-unit1.html#google_vignette)
2. <https://www.geektonight.com/principles-of-management-pdf/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3	1	1	3	2	2	3
C02	1		1		2	3	1	1		1	2	1	3	1	2
C03	2	2		2	3	3		1	2	2	2	1	2	3	3
C04	1	3		1	1		1	2		1	2	3	3	2	3
C05	2	2	1		1	3	3	1		3	2	3	1	1	2

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Research Methodology</b>	4	4	-	-	<b>Allied</b>

**Course Introduction**

To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.

**Course Focus on:** Skill Development / Entrepreneurship / Employability / **Research**

Course Outcomes	On completion of this course, students will
<b>CO 1:</b>	Understand basic concepts of research and to define a research problem.
<b>CO 2:</b>	Differentiate the sampling design and Sampling Techniques.
<b>CO 3:</b>	Analyze and process the data and to apply statistical tools.
<b>CO 4:</b>	Identify the level of significance.
<b>CO 5:</b>	Interpret the analysed data and prepare a research report.

<b>Unit I:</b>	<b>Introduction of Research</b>	<b>[12 Periods]</b>
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Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

<b>Unit II:</b>	<b>Sample Design</b>	<b>[12 Periods]</b>
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Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

<b>Unit III:</b>	<b>Data Collection</b>	<b>[12 Periods]</b>
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Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation.

<b>Unit IV:</b>	<b>Hypothesis</b>	<b>[12 Periods]</b>
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Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.

<b>Unit V:</b>	<b>Interpretation</b>	<b>[12 Periods]</b>
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Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

**Text Books:**

1. Kothari.C.R, (2023). Research Methodology (Methods & Techniques). New Age International Private Limited, New Delhi.

**Reference Books:**

1. Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.

2. Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India.

**Semester**

<b>Web Resources:</b>															
1. <a href="https://www.researchgate.net/publication/363032252">https://www.researchgate.net/publication/363032252</a> Research Methodology Notes															
2. <a href="https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology">https://paperpal.com/blog/academic-writing-guides/what-is-research-methodology</a>															
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2	3		1	1	3	1	1	1	2	1	3		2
C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

# **Skill Enhancement Course**

**Semester 1**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Computerized Accounting Using Software with GST</b>	4	4	-	-	<b>Practical</b>

**Course Introduction**

This course provides a comprehensive understanding of how to practically use Computerized Accounting Using Software GST compliance. Make sure to supplement your learning with hands-on practice and real-world scenarios to solidify your understanding.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	On completion of this course, students will
<b>CO 1:</b>	Tally Prime software and its features, along with an introduction to Goods and Services Tax (GST).
<b>CO 2:</b>	Ledger accounts and voucher entry in Tally Prime, specifically in the context of GST compliance. This knowledge is crucial for accurate accounting and tax reporting.
<b>CO 3:</b>	Students learn how to manage stock, track inventory movements, and ensure GST compliance in inventory-related transactions.
<b>CO 4:</b>	The process of generating invoices and filing GST returns using Tally Prime. This knowledge is essential for businesses to maintain compliance with GST regulations.
<b>CO 5:</b>	Explores advanced features and functionalities of Tally Prime in the context of GST.

**Unit I: Create Company [12 Periods]**

1. Create company in the name of Rathinam & Co in tally prime account with inventory option.
2. Create ledger under predefined groups

Particulars	Rs
Cash in hand	10,000
Furniture	3,500
Sales	3,500
Wages	23,600
Machinery	25,000
Drawings	8,000
Capital	20,000
Ramesh (Sundry Debtors)	52,000

Mohan (Sundry Creditors)

22,000

<b>Unit II:</b>	<b>Create Voucher</b>	<b>[12 Periods]</b>
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Record the following voucher in the books of TEXMO Trading Co. Pvt. Ltd.

1. On April 5, 2024, purchased office furniture worth ₹50,000 from Furniture World on credit.
2. Received a payment of ₹20,000 from Mr. A towards the sale of goods on April 10, 2024.
3. 10 April sold goods worth ₹70,000 to Mr. B
4. On April 15, 2024, paid ₹15,000 towards electricity expenses
5. Received an advance payment of ₹25,000 from Mr. C for a future order.
6. Paid salaries of ₹40,000
7. On April 25, 2024, purchased raw materials worth ₹60,000
8. Received a refund of ₹10,000 from the government for excess GST paid on April 28, 2024.
9. Sold goods worth ₹80,000 to Mr. D on credit.
10. On April 30, 2024, paid rent of ₹35,000

<b>Unit III:</b>	<b>Create Stock</b>	<b>[12 Periods]</b>
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1. Create the following data in the books of M/S. Bharath Electronics:

- a) **Unit of Measurement:** Nos, Doz
- b) **Godown:** Tech Zone Godown, Salem, Coimbatore
- c) **Stock Categories:** 15" & 17" (LG Monitor Inch wise)
- d) **Stock Groups:** LG Monitor, Printer, Keyboard
- e) **Stock Item**

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

2. Record the following vouchers in the books of Sunny Trading Co., Pvt. Ltd

1. On April 1, 2024, purchased 100 units of Printer at ₹50 per unit and 150 units of LG monitor at ₹70 per unit from XYZ Suppliers on credit.
2. Sold 80 units of Printer at ₹80 per unit and 120 units of Monitor at ₹100 per unit to Mr. A on credit on April 5, 2024.
3. On April 10, 2024, returned 20 units of Printer to XYZ Suppliers due to damage.
4. On April 20, 2024, Purchased 30 units of Keyboard as a free sample from the supplier.

<b>Unit IV:</b>	<b>GST</b>	<b>[12 Periods]</b>
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1. GST, Different types of GST, GST registration process
2. Apr 01 Purchased goods from Kaviya enterprises, Tamil Nadu with Supplier Invoice 158

S.NO	Product	Qty	Rate	TAX %	HSN Code
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1	Scientific Calculator	150 nos	Rs. 750	12%	84703000
2	CPU	80 nos	Rs. 7000	18%	84714110
3	Mouse	50 nos	Rs. 500	18%	84716060
4	Printer	60 nos	Rs. 6000	18%	847220

**Unit V: Record the following vouchers [12 Periods]**

1. Record the following vouchers in the books of Sunny Trading Co., Pvt. Ltd

1. Company ABC purchased office supplies worth ₹20,000 plus GST at 18% from XYZ Stationery Mart on credit.
2. On April 15, 2024, XYZ Enterprises received a payment of ₹30,000 from Mr. B towards the sale of goods.
3. Company PQR sold goods worth ₹50,000 plus GST at 12% to Mr. C on credit.
4. On April 10, 2024, ABC Corporation paid rent of ₹25,000 plus GST at 18% for the office space.
5. XYZ Ltd received an advance payment of ₹10,000 from Mr. D for a future order.

Recording sales invoices with GST, recording purchase invoices with GST, Generating GST-compliant reports (GSTR-1, GSTR-2A, GSTR-3B).

2. Voucher Entry

Record a sales invoice voucher for selling goods worth ₹50,000 plus CGST at 9% and SGST at 9% to Mr. A.

Record a purchase invoice voucher for purchasing goods worth ₹30,000 plus IGST at 18% from XYZ Suppliers.

Record a payment voucher for paying CGST amounting to ₹4,500.

Record a receipt voucher for receiving payment of ₹40,000 from Mr. B towards sales.

Record a journal voucher for writing off obsolete stock worth ₹5,000.

3. **Apr 05** Purchase goods from Nathiya & co, Gujarat with Supplier Invoice 256

S.NO	Product	Qty	Rate	TAX %	HSN Code
1	Hard disk	90 nos	Rs. 3000	18%	84717020
2	Keyboard	160 nos	Rs. 3000	18%	8471
3	LENOVO Laptop	90 nos	Rs. 48000	18%	8471
4	Scanner	180 nos	Rs. 55000	18%	84716050



~~For candidates admitted B.Com Computer Applications in the academic year 2024-2025 and Onwards Regulations 2024~~  
**Text Books:**

1. Tally (Power of Simplicity) Shraddha Singh and Navneet Mehra 2014

**Reference Book:**

- 1) Goods and Services Tax by Sharad Kumar,
- 2) GST in India: Law and Procedure" by V.S. Datey provide a good understanding of GST principles

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	3	3	2	1	3	2	
C02	1		1		2	3	1	1		1	1	1	1		1
C03	2	2		2	3	3		1	2	1	2	1	2	2	
C04	1	3		1	1		1	2		2	2	2	3	2	
C05	2	2	1		1	3	3	1		2	2	1	1		1

**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Data Analytics with R</b>	4	4	-	-	<b>Practical</b>
<b>Course Introduction</b>						
This course will expose the students to Data Analytics with R and to understand the Data science and its application.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Setup R Programming Environment.					
<b>CO 2:</b>	Understand and use R – Data types.					
<b>CO 3:</b>	Understand and use R – Data Structures.					
<b>CO 4:</b>	Develop programming logic using R – Packages.					
<b>CO 5:</b>	Analyze data sets using R – programming capabilities					
<b>Unit I:</b>	<b>Install R</b>				<b>[12 Periods]</b>	
<ol style="list-style-type: none"> <li>Download and install R-Programming environment and install basic packages using install.packages() command in R.</li> <li>Learn all the basics of R-Programming (Data types, Variables, Operators etc.,)</li> </ol>						
<b>Unit II:</b>	<b>Create a function</b>				<b>[12 Periods]</b>	
<ol style="list-style-type: none"> <li>Write a program to find list of even numbers from 1 to n using R-Loops.</li> <li>Create a function to print squares of numbers in sequence.</li> </ol>						
<b>Unit III:</b>	<b>Implement</b>				<b>[12 Periods]</b>	
<ol style="list-style-type: none"> <li>Write a program to join columns and rows in a data frame using cbind() and rbind() in R.</li> <li>Implement different String Manipulation functions in R.</li> </ol>						
<b>Unit IV:</b>	<b>Implement different data</b>				<b>[12 Periods]</b>	
<ol style="list-style-type: none"> <li>Implement different data structures in R (Vectors, Lists, Data Frames)</li> <li>Write a program to read a csv file and analyze the data in the file in R.</li> </ol>						
<b>Unit V:</b>	<b>Create pie chart</b>				<b>[12 Periods]</b>	
<ol style="list-style-type: none"> <li>Create pie chart and bar chart using R.</li> <li>Create a data set and do statistical analysis on the data using R.</li> </ol>						
<b>Text Books:</b>						
1.Norman Matloff, The Art of R Programming, UC Davis 2009.						
<b>Reference Books:</b>						
Data Analytics with R by Seema Acharya 2018						
Data analysis using R A Primer for Data Scientist By Dhaval Maheta 2021						
<b>Web Resources:</b>						

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	3	1	1	3		3		1				1		3
C02	2	3	2		2	1	3	1			3		3	1	3
C03	3	2	1	1	3		1	1	3		1	3	2		1
C04	2	3		1	2	1		1		1	2		3	1	
C05	3	3	3		3	1	3	1	3			1	3	1	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Data Analytics with Python</b>	4	4	-	-	<b>Practical</b>

**Course Introduction**

This course will familiarize the students with the practical usage of Python in Data analysis.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Apply the data types in Python.
<b>CO 2:</b>	Perform operations and function in Python
<b>CO 3:</b>	Outline the built-in objects of Python
<b>CO 4:</b>	Be exposed to advanced applications such as multithreaded programming, Web applications, discrete event simulations, etc
<b>CO 5:</b>	Understanding of Python especially the object-oriented concepts

Unit I:	Implement program	[12 Periods]
	<ol style="list-style-type: none"> <li>1. Write a program for basic usage and operations on different data types in Python.</li> <li>2. Implement program with basic input handling, type conversion, arithmetic operations, and formatted output in Python.</li> </ol>	

Unit II:	Demonstrate basic flow control	[12 Periods]
	<p>These two programs demonstrate basic flow control in Python using if-else statements and for loops.</p> <ol style="list-style-type: none"> <li>1. Determine if a Number is Even or Odd using if else</li> <li>2. Print Numbers from 1 to N using for loop</li> </ol>	

Unit III:	Create and use functions	[12 Periods]
	<ol style="list-style-type: none"> <li>1. Create and use functions, organize them into modules, and structure your code into packages in Python</li> </ol>	

Unit IV:	Implement fundamental	[12 Periods]
	<ol style="list-style-type: none"> <li>1. Implement fundamental building blocks of Python programs, including string and list operations, function definitions, conditionals, loops, and user input handling.</li> </ol>	

Unit V:	Basic file operations in Python	[12 Periods]
	<ol style="list-style-type: none"> <li>1. Write a program for basic file operations in Python, including writing, reading, and appending to files.</li> </ol>	

**Text Books:**

"Automate the Boring Stuff with Python" by Al Sweigart (2nd Edition, 2019)

**Reference Books:**

Python Crash Course" by Eric Matthes (2nd Edition, 2019)

"Learning Python" by Mark Lutz (5th Edition, 2013)

**Web Resources:**

[https://books.google.co.in/books?id=ZPneDQAAQBAJ&printsec=frontcover&dq=%22Automate+the+Boring+Stuff+with+Python%22+by+Al+Sweigart+\(2nd+Edition,+2019\)&hl=en&newbks=1&newbks\\_redir=1&sa=X&v](https://books.google.co.in/books?id=ZPneDQAAQBAJ&printsec=frontcover&dq=%22Automate+the+Boring+Stuff+with+Python%22+by+Al+Sweigart+(2nd+Edition,+2019)&hl=en&newbks=1&newbks_redir=1&sa=X&v)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
<b>C01</b>	3	3	1	1	3		3		1				1		3
<b>C02</b>	2	1	3		2	1	3	1			3		3	1	3
<b>C03</b>	1	2	1	1	3		1	2	3		1	3	2		1
<b>C04</b>	2	3		1	2	1		1		1	2		1	2	
<b>C05</b>	3	2	3		3	1	3	1	3			1	3	1	3

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Data Analysis Using SPSS</b>	4	4	-	-	<b>Practical</b>

**Course Introduction**

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	Presenting data using relevant tables, graphical displays, and summary statistics.
<b>CO 2:</b>	Analyzing data to compare significance of difference between two or more groups: parametric and nonparametric methods.
<b>CO 3:</b>	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
<b>CO 4:</b>	Analyzing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution.
<b>CO 5:</b>	Data creation, cleaning and managements.

<b>Unit I:</b>	<b>Weight of babies</b>	<b>[12 Periods]</b>
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Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

2.0	2.0	2.0	2.0	2.0	2.0
4.5	4.5	4.5	4.5	4.5	4.5
4.3	4.3	4.3	4.3	4.3	4.3
2.5	2.5	2.5	2.5	2.5	2.5
2.5	2.5	2.5	2.5	2.5	2.5

<b>Unit II:</b>	<b>Variance between groups</b>	<b>[12 Periods]</b>
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The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Normal	Normal	Normal
96.00	96.00	96.00	96.00
180.00	180.00	180.00	180.00
180.00	180.00	180.00	180.00
120.00	120.00	120.00	120.00
100.00	100.00	100.00	100.00
225.00	225.00	225.00	225.00

Null hypothesis: The group means are equal to one another.

<b>Unit III:</b>	<b>Correlation coefficient</b>	<b>[12 Periods]</b>
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Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

<b>Age</b>	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
<b>BP</b>	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

<b>Unit IV:</b>	<b>Various marks</b>	<b>[12 Periods]</b>
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The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

<b>Name</b>	A	B	C	D	E	F	G	H	I	J	K	L
<b>Mark</b>	38	36	24	48	42	40	38	34	34	39	48	40

<b>Unit V:</b>	<b>Pie Chart</b>	<b>[12 Periods]</b>
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Preparing the Pie Chart for the following data

<b>Family Expenses</b>	Food	Rent	Travel	Education	Others	Savings
<b>Percentage</b>	21	9	8	14	19	29

**Text Books:**

Data Analysis with IBM SPSS Statistics" by Stephen Sweet and Karen Grace-Martin-2020

**Reference Books:**

Discovering Statistics Using IBM SPSS Statistics" by Andy Field 2017,4<sup>th</sup> Edition

SPSS Survival Manual" by Julie Pallant 2020 7<sup>th</sup> Edition

**Web Resources:**

<https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747>

<https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	3	1	1	3		3		1				1		3
C02	2	1	3		2	1	1	2	1	3	1		2	1	3
C03	1	2	1	1	3		1	3		1	2	3	3		1
C04	2	3		1	2	3		2	1		1		2	1	
C05	3	2	3		1	2		3	1	3	1	3	3	1	3

# **Elective**



**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Marketing Management</b>	4	4	-	-	Elective

**Course Introduction**

Marketing management is a critical function within organizations that involves planning, implementing, and controlling marketing activities to achieve organizational objectives. It encompasses the process of identifying, anticipating, and satisfying customer needs and wants through the creation, communication, delivery, and exchange of value.

**Course Focus on:** Skill Development / **Entrepreneurship** / **Employability** / Research

Course Outcomes	
<b>CO 1:</b>	Understanding Marketing Fundamentals
<b>CO 2:</b>	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
<b>CO 3:</b>	To provide opportunities to analyse marketing activities within the firm
<b>CO 4:</b>	To apply marketing concepts and theories to realistic marketing situations
<b>CO 5:</b>	To getting knowledge about Marketing and Government

Unit I:	Introduction of Marketing	[12 Periods]
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Marketing – Definition of market and marketing – Importance of Marketing-Modern Marketing Concept – Global Marketing – E- Marketing – Telemarketing – Marketing ethics – Career opportunities in Marketing.

Unit II:	Marketing functions	[12 Periods]
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Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardization - market information.

Unit III:	Consumer Behavior	[12 Periods]
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Consumer Behavior – Meaning – Need for Studying Consumer behavior – Factor Influencing consumer behavior – Market Segmentation – Customer Relations Marketing

Unit IV:	Marketing Mix	[12 Periods]
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Marketing Mix – Product Mix – Meaning of Product- Product Life Cycle – Branding – Labelling – Price Mix – Importance-Pricing Objective – Pricing Strategies - Personal selling and sales Promotion – Place Mix – Importance of Channels of distribution- functions of Middlemen – Importance of retailing in today's context

Unit V:	Marketing and Government	[12 Periods]
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Marketing and Government – Bureau of Indian Standards – Agmark Consumerism – Consumer Production – Rights of Consumers –Green Marketing- Forward Trading in Commodities.

**Text Books:**

1. Principles of Marketing – Philip Kotlar & Gary Armstrong

**Reference Books:**

1. Marketing – William G. Zikmund & Michael ‘D’ Amico
2. Marketing - R.S.N Pillai & Bagavathi

**Web Resources:**

1. <https://www.scribd.com/document/81910703/Marketing-Management-Full-Notes-Mba>
2. <https://www.instagram.com/project-management/what-is-marketing-management>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3			3			3		2	3		2	3	2	3
C02		2			3		3	2			3		1	2	3
C03	2		3			1			1		2	1		3	1
C04		2		2	3		2			2	3		2	1	
C05	1			1		1			2	1		3	3		2

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Digital Marketing</b>	4	4	-	-	Elective

**Course Introduction**

This Subject provides enough insights on the importance of digital marketing. It also helps gain knowledge on digital marketing mix, various concepts in digital marketing, acquire knowledge on interactive marketing and legal issues related to digital marketing.

**Course Focus on:** Skill Development / **Entrepreneurship** / **Employability** / Research

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
<b>CO 2:</b>	Understand how marketers think, conceptualize, test continuously to optimize their product search on digital platforms.
<b>CO 3:</b>	Illustrate how the effectiveness of a digital marketing campaign can be measured.
<b>CO 4:</b>	Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation
<b>CO 5:</b>	Appreciate the need for regulatory framework for digital marketing in India.

<b>Unit I:</b>	<b>Introduction</b>	<b>[12 Periods]</b>
Introduction- Concept, scope, and importance of digital marketing- Traditional marketing versus digital marketing- Challenges and opportunities for digital marketing- Digital penetration in the Indian market- Digital marketing landscape: an overview.		
<b>Unit II:</b>	<b>Digital Marketing Management</b>	<b>[12 Periods]</b>
Digital-marketing mix. Segmentation, Targeting, Differentiation- Positioning: Concept, levels, and strategies in a Digital Environment-Digital technology and customer relationship management- Digital consumers and their buying decision process.		
<b>Unit III:</b>	<b>Digital Marketing Presence</b>	<b>[12 Periods]</b>
Concept and role of Internet in marketing- Online marketing domains- The P.O.E.S-M framework- Website design and Domain name branding- Search engine optimization: stages, types of traffic, tactics- Online advertising: types, formats, requisites of a good online advertisement- Buying models- Online public relation management- Direct marketing: scope and growth- E-mail marketing: types and strategies.		
<b>Unit IV:</b>	<b>Interactive Marketing</b>	<b>[12 Periods]</b>
Interactive marketing: concept and options- Social media marketing: concept and tools- Online communities and social networks- Blogging: types and role- Video marketing: tools and techniques- Mobile marketing tools- PPC marketing- Payment options.		

<b>Unit V:</b>	<b>Ethical and Legal Issues</b>	<b>[12 Periods]</b>													
Ethical issues and legal challenges in digital marketing- Regulatory framework for digital marketing in India.															
<b>Text Books:</b>															
1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston. Internet Marketing: Strategy, Implementation, and Practice. Pearson India (2018)															
<b>Reference Books:</b>															
1. Frost, Raymond D., Alexa Fox, and Judy Strauss E- Marketing. Routledge (2018) 2. Gupta, Seema Digital Marketing. McGraw Hill Education (India) Private Ltd. (2018).															
<b>Web Resources:</b>															
1. <a href="https://www.youtube.com/watch?v=bixR-KIJKYM">https://www.youtube.com/watch?v=bixR-KIJKYM</a> . 2. <a href="https://www.simplilearn.com/tutorials/digital-marketing-tutorial/what-is-digitalmarketing">https://www.simplilearn.com/tutorials/digital-marketing-tutorial/what-is-digitalmarketing</a> .															
<b>Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:</b>															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01		2		1	1		1		1	1	3		3		2
C02	3		1	1	3		3	3	3	3	1	3	2	3	1
C03		2	1	3	1	3		2		3	3	2	2		2
C04	1	1	1	3	3			2	1	1	3	1	3	3	
C05		1	1	1	3	1	1		2		3	2	3	1	1

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Brand Management</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
To develop knowledge of branding frameworks, strategies and branding's role within business and know the value of a brand to an organization.						
<b>Course Focus on:</b> Skill Development / <b>Entrepreneurship</b> / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand the meaning and significance of brand management					
<b>CO 2:</b>	To know about the concept of brand extensions					
<b>CO 3:</b>	To know the brand equity and Positioning & Repositioning of brands					
<b>CO 4:</b>	To know how to build, sustain and grow brands					
<b>CO 5:</b>	To Analyze the buyer behavior, problem, buyer decision making process and Post-purchase Behavior					
<b>Unit I:</b>	<b>Brand Management</b>					<b>[12 Periods]</b>
Brand Management – Concept of Branding, Significance of Branding, Brand –Types, Difference between Product and Brand – Branding Challenges – Overcoming Branding Challenges - E- Branding.						
<b>Unit II:</b>	<b>Brand Extensions</b>					<b>[12 Periods]</b>
Brand Extensions – Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category - related Extensions, Image – related extensions & unrelated extensions						
<b>Unit III:</b>	<b>Concept of Brand Awareness</b>					<b>[12 Periods]</b>
The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.						
<b>Unit IV:</b>	<b>Brand Elements</b>					<b>[12 Periods]</b>
Brand Elements: Meaning, Types – Personalizing marketing, Product strategy, Pricing strategy, Channel strategy, Promotion strategy.						
<b>Unit V:</b>	<b>Buyer Behaviour</b>					<b>[12 Periods]</b>
Buyer Behaviour – Basics, Types - Buyer Decision Making: Problem Identification, Information search, Sources of Information, Evaluation of alternatives, purchase decision, Post-purchase Behaviour.						
<b>Text Books:</b>						
1. Brand Management - Gulnarsharma, Karan Singh Khundia– Himalaya Publishing House						

**Reference Books:**

1. Brand Management: Principles and Practices-Kirti Dutta- Oxford University Press.
2. Brand Management: The Indian Context-YLR Moorthy- Vikas Publishing House.

**Web Resources:**

1. <https://www.investopedia.com/terms/b/brand-management.asp>
2. <https://www.cliffsnotes.com/study-notes/7493008>
3. <https://www.bynder.com/en/glossary/brand-management-definition/>

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Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01		1		2	2		3			2		3	1	3	2
C02	1		1			2	2		2		2	2	1	3	1
C03		1		2		3		3			3		1	1	
C04	1		1		2		3		1	2		3	2	1	
C05		1		2	2			3		2	1		3	2	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Fundamentals of Artificial Intelligence</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
Artificial Intelligence (AI) refers to the simulation of human intelligence in machines that are programmed to think and act like humans.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Describe the nature of AI problems and techniques of AI, Problem space search and issues in design of search.					
<b>CO 2:</b>	Apply the appropriate Heuristic Search techniques to solve the problems by using various algorithms.					
<b>CO 3:</b>	Select the suitable knowledge representation method and issues.					
<b>CO 4:</b>	Explain Representing simple facts and logic computable functions and predicates using Predicate Logic.					
<b>CO 5:</b>	Compare the Procedural Versus Declarative knowledge, forward and backward reasoning and Matching by Representing the knowledge using Rules.					
<b>Unit I:</b>	<b>Introduction</b>					<b>[12 Periods]</b>
Introduction: AI Problems – AI techniques – Criteria for success. Problems, Problem Spaces, Search: State space search – Production Systems – Problem Characteristics – Issues in design of Search.						
<b>Unit II:</b>	<b>Heuristic Search techniques</b>					<b>[12 Periods]</b>
Heuristic Search techniques: Generate and Test – Hill Climbing – Best-Fist, Problem Reduction, Constraint Satisfaction, Means-end analysis.						
<b>Unit III:</b>	<b>Knowledge representation issues</b>					<b>[12 Periods]</b>
Knowledge representation issues: Representations and mappings – Approaches to Knowledge representations – Issues in Knowledge representations – Frame Problem.						
<b>Unit IV:</b>	<b>Using Predicate Logic</b>					<b>[12 Periods]</b>
Using Predicate Logic: Representing simple facts in logic – Representing Instance and Is a relationship – Computable functions and predicates – Resolution – Natural deduction.						
<b>Unit V:</b>	<b>Representing knowledge using rules</b>					<b>[12 Periods]</b>

Representing knowledge using rules: Procedural Vs Declarative knowledge – Logic programming – Forward Vs Backward reasoning – Matching – Control knowledge Brief explanation of Expert Systems-Definition- Characteristics-architecture- Knowledge Engineering- Expert System Life Cycle-Knowledge Acquisition Strategies- Expert System Tools.

**Text Books:**

1. Artificial Intelligence a Modern Approach, Stuart Russell & Peter Norvig, 2nd Edition Perason.

**Reference Books:**

1. Artificial Intelligence, George F Luger, 4th Edition, Pearson, 2002.
2. Foundations of Artificial Intelligent and Expert Systems, V S Janaki Raman, K Sarukesi, P Gopalakrishnan, MacMillan India limited.

**Web Resources:**

1. <https://www.geeksforgeeks.org/artificial-intelligence-an-introduction/>
2. <https://www.javatpoint.com/artificial-intelligence-ai>
3. [https://ocw.mit.edu/courses/6-034-artificial-intelligence-spring-2005/resources/ch1\\_intro/](https://ocw.mit.edu/courses/6-034-artificial-intelligence-spring-2005/resources/ch1_intro/)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	1		2			2			2		2		3		2
C02		1		1			2			3		2	2	3	1
C03	1	2				3		3			3		2		2
C04		1			2				2	2		3	3	3	
C05	1			2			2		2		1	2	3	1	1



**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Block chain Technologies</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
This Subject of the course is to provide conceptual understanding of block chain technology and how it can be used in Industry 4.0 The course covers the technological underpinning of block Chain operations in both theoretical and practical implementation of solutions using Ethereum.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand the Basic concepts and block chain technology.					
<b>CO 2:</b>	To Describe the various consensus mechanisms employed in both permissioned and permission less block chains, including Proof of Work.					
<b>CO 3:</b>	To Understanding various types of wallets including desktop, app-based, and browser-based, learning to create and manage an account in Meta Mask.					
<b>CO 4:</b>	To Develop block chain-based solutions and write smart contract using Ethereum Framework.					
<b>CO 5:</b>	To understand the consensus and hyper ledger fabric in block chain technology.					
<b>Unit I:</b>	<b>Introduction</b>					<b>[12 Periods]</b>
Introduction: Overview of Block chain - History of Block chain - Peer to Peer Network - Smart Contract- Wallet - Digital Currency – Ledgers - Types of Block chain Platform.						
<b>Unit II:</b>	<b>Consensus Mechanism</b>					<b>[12 Periods]</b>
Consensus Mechanism: Permissioned Block chain, Permission less Block chain, Different Consensus Mechanism- Proof of Work, Proof of Stake, Proof of Activity, Proof of Burn, Proof of Elapsed Time, Proof of Authority, Proof of Importance.						
<b>Unit III:</b>	<b>Crypto currency and Wallet</b>					<b>[12 Periods]</b>
Crypto currency and Wallet: Types of Wallet, Desktop Wallet, App based Wallet, Browser based wallet, Meta Mask, Creating an account in Meta Mask, Use of faucet to fund wallet, transfer of cryptocurrency in Meta Mask.						
<b>Unit IV:</b>	<b>Smart contract</b>					<b>[12 Periods]</b>
Smart contract and Ethereum : Overview of Ethereum, Writing Smart Contract in Solidity, Remix IDE , Different networks of Ethereum, understanding blocks practically at blockhchain.com, how to compile and deploy smart contract in remix.						
<b>Unit V:</b>	<b>Hyper ledger Fabric</b>					<b>[12 Periods]</b>

Hyper ledger Fabric : Overview - Open source Hyper ledger project - Hyper ledger Fabric- Architecture, Identities and Policies, Membership and Access Control, Channels, Transaction Validation, Writing smart contract using Hyper ledger Fabric.

**Text Books:**

1. Mark Gates, “Block chain: Ultimate guide to understanding block chain, bit coin, crypto currencies, smart contracts and the future of money”, Wise Fox Publishing and Mark Gates 2017.

**Reference Books:**

1. NPTEL & MOOC courses titled blockchain technology
2. Mastering Block chain - Distributed ledgers, decentralization and smart contracts explained, Author- Imran Bashir, Packt Publishing Ltd, Second Edition, ISBN 978-1- 78712-544-5, 2017 Reference Books

**Web Resources:**

1. <https://www.geeksforgeeks.org/blockchain-technology-introduction/>
2. <https://www.simplilearn.com/tutorials/blockchain-tutorial/blockchain-technology>
3. <https://www.javatpoint.com/blockchain-tutorial>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	2	2		3	1		1	2	2	3	2		2	3	3
C02	2		3	2		3	2		2	3	2	3	2	2	1
C03	1	3	1	3		3	2	3	2	1		2	3		
C04	3	2		2	2	1		2	1	1	3	2	1	1	3
C05	1	2	3	1	2	1		2	3		2		2		1

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>E Commerce</b>	4	4	-	-	Elective

**Course Introduction**

E-commerce, an indispensable aspect of modern business, delves into the digital realm of buying, selling, and marketing goods and services. This course navigates through its foundations, business models, marketing strategies, payment systems, and legal frameworks, providing insights into the dynamic landscape of online commerce.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	
<b>CO 1:</b>	Understand the fundamental concepts, history, and evolution of E-commerce, along with its benefits, challenges, and the role of the Internet.
<b>CO 2:</b>	Analyse various business models in E-commerce and comprehend the functions of portals, brokerage models, and value chain models.
<b>CO 3:</b>	Differentiate between traditional and E-marketing strategies, explore online marketing techniques, and identify emerging trends in Internet marketing technologies.
<b>CO 4:</b>	Evaluate different electronic payment systems, including their benefits, security considerations, and their impact on buyers and sellers.
<b>CO 5:</b>	Grasp the legal and ethical aspects of E-commerce, including regulations, rights, obligations, and considerations such as contracts, copyrights, privacy, and taxation.

<b>Unit I:</b>	<b>Introduction of E-Commerce</b>	<b>[12 Periods]</b>
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Meaning, features, and scope of E-commerce - Brief history and evolution of Ecommerce - Benefits, limitations, opportunities, and challenges of E-commerce - Overview of the Internet and its role in Ecommerce - Ecommerce opportunities and challenges for industries.

<b>Unit II:</b>	<b>Various business models in E-commerce</b>	<b>[12 Periods]</b>
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Various business models in E-commerce: Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) - Understanding portals, brokerage models, value chain models, and advertising models.

<b>Unit III:</b>	<b>Traditional Marketing</b>	<b>[12 Periods]</b>
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Traditional Marketing Vs. E-Marketing - Impact of E-commerce on markets and marketing strategies - Online marketing techniques, including advertising and branding - Emerging trends and Internet marketing technologies.

<b>Unit IV:</b>	<b>Digital payment requirements</b>	<b>[12 Periods]</b>
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Digital payment requirements and systems - Credit card, mobile payments, smart card, and micropayment systems - Benefits of E-payment systems to buyers and sellers - Security considerations in Ecommerce payment transactions.

**Unit V: Ecommerce legal framework [12 Periods]**

Ecommerce legal framework and regulations - Rights and obligations in the world of Ecommerce - Legal aspects of contracts, copyrights, defamation, privacy, and taxation - Domain name registration and electronic contract signing.

**Text Books:**

1. E-commerce 2020: Business, Technology, Society by Kenneth C. Laudon, Carol Guercio Traver; Publisher: Pearson.

**Reference Books:**

1. E – Commerce – Dr. K. Abirami Devi & Dr. M. Alagammai-Publisher: Margham Publication
2. E-Commerce E-Business-by C.S. Rayudu-Himalaya Publishing House (3 August 2015)

**Web Resources:**

1. <https://www.techtarget.com/searchcio/definition/e-commerce>
2. <https://www.investopedia.com/terms/e/ecommerce.asp>
3. <https://www.slideshare.net/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	2	2	3	1		1	2	2	3	2			3		
C02	2		2		3	2		2	3	2	3		3		
C03			3		3	2	3	2	1		2		3	3	3
C04			2	2	1		2	1	1	3	2				3
C05			1	2	1		2	3		2					

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Markets and Institutions</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
Financial institutions are organizations like banks, credit unions, and investment companies that help people manage and grow their money. Financial markets are places where people can buy and sell things like stocks, bonds, and commodities, to make investments and trade with each other.						
<b>Course Focus on:</b> Skill Development / Entrepreneurship / <b>Employability</b> / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Analyse the Financial System, Banking and Non-Banking Institutions, Securities Markets and also the key terminology of Financial Market for employment opportunity.					
<b>CO 2:</b>	Apply various types of financial services provided by Financial Institutions for investment advisor's perspective to the various kinds of investors, which will help in enhancing the skill in the area of finance for employment and entrepreneurship.					
<b>CO 3:</b>	Analyse and frame out the profitability alternatives to mobilize funds from capital market and money market for client and company helping in enhancement of critical thinking and analysis skills.					
<b>CO 4:</b>	Will be able to analyse the Financial System, Banking and Non-Banking Institutions, Securities.					
<b>CO 5:</b>	Analyse the key terminology of Financial Market for employment opportunity.					
<b>Unit I:</b>	<b>Overview of Financial Markets</b>					<b>[12 Periods]</b>
An Overview of Financial Markets: Financial Markets – Nature – Functions – Money market – Capital market – Markets for derivatives – working of stock exchange in India – NSE and BSE – Role of SEBI – Major international stock markets.						
<b>Unit II:</b>	<b>Commodity markets</b>					<b>[12 Periods]</b>
Commodity markets: MCX, NCDEX and ICEX – Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism - Hindrances for the development of debt market.						
<b>Unit III:</b>	<b>Financial instruments</b>					<b>[12 Periods]</b>
Financial instruments – issue of financial instruments – Primary issue, book building process, private placement, offer for sale, buy back of shares – various innovative financial instruments, bitcoin, crypto currency etc.						
<b>Unit IV:</b>	<b>Development Financial Institutions</b>					<b>[12 Periods]</b>

Development Financial Institutions: AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Funds, SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance companies – IRDA.

<b>Unit V:</b>	<b>Foreign capital flows</b>	<b>[12 Periods]</b>
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Foreign capital flows: forms of foreign capital – FDI and FPI – FIIs – International financial instruments – ADR,

GDR, IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows.

**Text Books:**

1. Financial Markets and Institutions, Global Edition. Frederic S Mishkin, Stanley Eakins. Pearson Education, Jan 9, 2018

**Reference Books:**

1. Financial markets and institutions : a European perspective / Jakob de Haan, Dirk Schoenmaker, Peter Wierts. Description: Fourth edition. | Cambridge, UK ; New York, NY : Cambridge University Press, 2020.  
 2. Financial management - Dr.A.Murthy- Margham Publications-

**Web Resources:**

1. <https://www.coursesidekick.com/finance/5102789>  
 2. <https://emeritus.org/in/learn/what-is-financial-management/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1		2		1	2	2	1	1	1	3	2	2	2	3
C02	1	2	3	2	2	3	1	1	1		1	1	1	1	1
C03			1	1	1	1	2	1	2	3		1	1	1	3
C04		1		1	1	3	2	2	2		1	1	2	2	1
C05	1		1	1	2	1	2	1	3	1		3	2	3	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Management</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
This course aims the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspects. This course is designed primarily for students who are being exposed to capital structure, cost of capital, leverage, capital budgeting and working capital for the first time.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand various concepts of Financial Management & Time Value of Money					
<b>CO 2:</b>	To exposure to the concepts relating to Cost of Capital					
<b>CO 3:</b>	To Learn about Leasing and its types and to impart knowledge related to Capital Structure					
<b>CO 4:</b>	To Study about the dividend and its classification.					
<b>CO 5:</b>	To Estimate the working capital requirements of firm.					
<b>Unit I:</b>	<b>Introduction of Financial Management</b>					<b>[12 Periods]</b>
Introduction of Financial Management – Nature and Scope – Finance Functions – Objectives of Financial Management – Profit Maximization and wealth maximization – Sources of Finance – Role of a Financial Manager – Time Value of Money – Risk and return – The capital asset pricing Model (CAPM).						
<b>Unit II:</b>	<b>Cost of Capital</b>					<b>[12 Periods]</b>
Cost of Capital Meaning and Importance – Measurement of Specific Costs – Cost of Debts – Cost of Preference Shares – Cost of Equity Capital – Weighted Average Cost of Capital – Capital Budgeting – Techniques – NPV – Payback period – ARR – IRR – PI methods.						
<b>Unit III:</b>	<b>Lease Financing</b>					<b>[12 Periods]</b>
Lease Financing – Types of Lease Financing – Operating Leverages – Financial Leverage – EBIT-EPS Analysis – Combined Leverage – Capital Structure Decisions – Modigliani Miller Method (MM model)						
<b>Unit IV:</b>	<b>Dividend</b>					<b>[12 Periods]</b>
Dividend – Introduction – Meaning – Dividend Classification – Sources Available for Dividends – Dividend Policy – Determinants of Dividend Policy – Dividend and Uncertainty.						
<b>Unit V:</b>	<b>Working Capital Management</b>					<b>[12 Periods]</b>
Working Capital Management – Concepts – Importance – Determinants of working capital – Budgeting – Importance – Objectives and preparation of various budgets – Sources of Working Capital – Cash Management – Inventory Management – Receivables Management.						
<b>Text Books:</b>						

1. I.M. Pandey – Financial Management
2. Sharma and Sashi Gupta – Financial Management – Kalyani Publications

**Reference Books:**

1. Khan and Jain – Financial Management – A Conceptual Approach

**Web Resources:**

1. <https://emeritus.org/in/learn/what-is-financial-management/>
2. <https://www.coursera.org/articles/finance-management>
3. <https://edurev.in/t/189677/Scope-Objectives-of-Financial-Management-Notes>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	3	3	3	2	1	3	2	2	3	2	3	3	
C02			2	3	2		2	3	3		3	2	3	2	1
C03	1	2	3		3	3		3		3		1	2	2	2
C04	2	1		2	3	2	1	2	2	2	3	2	3	2	1
C05	1	2	3	3		3	2	3	2		2		2		3



**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Principles of Auditing</b>	4	4	-	-	Elective

**Course Introduction**

Principles of Auditing offers a comprehensive understanding of the auditing process, emphasizing its significance in ensuring accuracy, reliability, and compliance in financial reporting. The course covers essential concepts such as audit objectives, techniques, verification, internal controls, and specialized audits, preparing students for a career in auditing and assurance services.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

<b>Course Outcomes</b>	On completion of this course, students will
<b>CO 1:</b>	Define auditing objectives and internal controls and differentiate between audit types.
<b>CO 2:</b>	Apply audit techniques like vouching and statistical sampling and utilize tools such as flowcharting and questionnaires.
<b>CO 3:</b>	Perform verification and valuation of assets and liabilities and understand depreciation concepts.
<b>CO 4:</b>	Execute internal audits, comply with audit rules, and effectively document and report audit findings.
<b>CO 5:</b>	Understand specialized audits' purposes and apply them in relevant contexts.

<b>Unit I:</b>	<b>Introduction to Auditing</b>	<b>[12 Periods]</b>
Meaning and Definition of Auditing - Objectives of Audit - Types of Audit - Internal Control and Internal Check		
<b>Unit II:</b>	<b>Audit Procedures and Techniques</b>	<b>[12 Periods]</b>
Vouching of Cash Transactions - Vouching of Trading Transactions - Vouching of Impersonal Ledger - Tools and Techniques of Audit: Statistical Sampling, Pattern Investigation, Verification Techniques, Physical Count, Flowcharting, Questionnaire, Survey		
<b>Unit III:</b>	<b>Verification and Valuation</b>	<b>[12 Periods]</b>
Verification and Valuation of Assets - Verification and Valuation of Liabilities - Concepts of Depreciation		
<b>Unit IV:</b>	<b>Internal Audit and Reporting</b>	<b>[12 Periods]</b>
Concept of Internal Audit - Role of Internal Audit - Companies Audit (Report) Rules - Internal Audit and Audit Committees - Execution of Audit - Documentation - Reporting		
<b>Unit V:</b>	<b>Specialized Audits</b>	<b>[12 Periods]</b>
Management Audit - Operational Audit - Efficiency cum Performance Audit - Value for Money Audit - System-Based Audit		
<b>Text Books:</b>		

1. "Auditing: Principles and Techniques" by P. C. Tulsian and Bharat Tulsian.

**Reference Books:**

1. Principles and Practices of Auditing - Author B.S.Raman Language English Edition 2021 Publication Chethana Book House.
2. "Principles and Practice of Auditing" by Dinkar Pagare and Asha Rao (Publisher: Sultan Chand & Sons)

**Web Resources:**

1. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
2. [https://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2		3	3			3	3	2	3	3		2	3
C02	2	2	1	3	3		1	1		2	3	2	1	1	2
C03	2		2		3		2	2		1	2	2	2	2	3
C04		3		2		3	3	3	3	2	3	2	1	2	3
C05	1	2				3	1		3		2		3	3	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Digital Payments and Policy Framework</b>	4	4	-	-	Elective

**Course Introduction** Any financial transaction made by electronic methods rather than cash or tangible instruments such as cheques is referred to as a digital payment. With the establishment of the National Payments Corporation of India ("NPCI") in 2008, there was a broad usage of digital payments in India. Since then, payment systems such as digital wallets, the Unified Payments Interface ("UPI"), and the Bharat Interface for Money ("BHIM") have arisen. This enhances the technological development in payments.

**Course Focus on: Skill Development / Entrepreneurship / Employability / Research**

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Develop the knowledge about Digital payment system and its Technology
<b>CO 2:</b>	Appraise the impact on various dimensions of Digital payment
<b>CO 3:</b>	Analyse the methods of cashless payments and the value of cyber security
<b>CO 4:</b>	Evaluate current regulatory framework of digital India and to understand the knowledge about licensing and security risk
<b>CO 5:</b>	Identify the regulations of Reserve Bank payments, Ministry of payments

<b>Unit I:</b>	<b>Digital Payment</b>	<b>[12 Periods]</b>
Digital Payment: Meaning- Definition- Need for digitalization- Advantages to the customers- opportunities to the Bank- Introduction & Evolution of Digital Systems: Role & Significance of Digital Technology -Information & Communication Technology & Tools -Computer System & its working.		
<b>Unit II:</b>	<b>Dimensions of digital payment</b>	<b>[12 Periods]</b>
Dimensions of digital payment- Customer dimension (customer in a digitalized environment)- Regulatory dimension- Technology dimension- Data dimension- Analytical dimension (customer analysis, analytical CRM, fraud analytics, risk analytics, operational analytics, HR analysis, network analysis)- Internal dimension- channels of digital payment (ATM, Kiosk, Mobile Banking, etc.)		
<b>Unit III:</b>	<b>Digital Banking and Cash</b>	<b>[12 Periods]</b>
Digital Banking and Cash-less Payments: Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.		
<b>Unit IV:</b>	<b>Regulatory framework</b>	<b>[12 Periods]</b>
Regulatory framework for Digital Payments in India: Licensing – Security and Risk Management – Data Confidentiality – Know your Customer – Two factor authentication – Transaction amount restrictions.		
<b>Unit V:</b>	<b>Digital Payment Regulations</b>	<b>[12 Periods]</b>

Digital Payment Regulations in India - Reserve Bank of India and National Payments Corporation of India - Payment and Settlement Systems Act, 2007 -Ministry of Electronics and Information Technology - Security and Privacy pertaining to digital payments in India.

**Text Books:**

1. Digital payments in India: Background Trends and Opportunities- by Jaspal Singh- New Century Publications.

**Reference Books:**

1. Avasthi, A (2015). Impact of technology in Banking Sector: Mumbai: Shroff.
2. Indian Institute of Banking (2016). IT security. Mumbai: Taxman.
3. Indian Institute of Banking (2016). Digital banking. Mumbai: Taxman.
4. Copilot (bing.com)

**Web Resources:**

1. <https://razorpay.com/learn/digital-payments-india-definition-methods-importance/>
2. [https://www.researchgate.net/publication/372867308\\_What\\_Is\\_a\\_Policy\\_Framework\\_An\\_Attempt\\_at\\_Conceptualization](https://www.researchgate.net/publication/372867308_What_Is_a_Policy_Framework_An_Attempt_at_Conceptualization)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2		1	1	1	1	2	1	2	3	1	3	2	
C02	1		1		2	3	1			1	3		1		1
C03	3	2		2	1	3		1	2	2		1	2	2	
C04	3	3		1	2		1	2		2	3	3	2	1	1
C05	2	2	1		2	3	3	1		2	3	1	1		1

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>International Banking</b>	4	4	-	-	Elective

**Course Introduction**

International Banking delves into the intricate world of global finance, exploring the functions, regulations, and risks associated with banking across borders. The course provides insights into international banking operations, foreign exchange markets, regulatory frameworks, and risk management strategies, essential for navigating the complexities of international finance.

**Course Focus on:** Skill Development / Entrepreneurship / **Employability** / Research

Course Outcomes	
<b>CO 1:</b>	On completion of this course, students will Gain an understanding of the significance and evolution of international banking, along with recent trends shaping the industry.
<b>CO 2:</b>	Comprehend foreign exchange markets, exchange rate mechanisms, and various instruments such as spot, forward, and swaps.
<b>CO 3:</b>	Explore international banking products and services, including trade finance, letters of credit, and export-import financing.
<b>CO 4:</b>	Understand the regulatory landscape governing international banking, including compliance measures, anti-money laundering efforts, and the implications of Basel Accords.
<b>CO 5:</b>	Identify and manage different types of risks in international banking, including credit, market, and operational risks, and develop strategies for risk mitigation.

<b>Unit I:</b>	<b>International Banking</b>	<b>[12 Periods]</b>
Overview of International Banking - Importance and Role of International Banks - Evolution of International Banking - Recent Trends in International Banking		
<b>Unit II:</b>	<b>Foreign Exchange</b>	<b>[12 Periods]</b>
Understanding Foreign Exchange Markets - Types of Foreign Exchange Rates - Foreign Exchange Instruments (Spot, Forward, Swaps) - Exchange Rate Determination		
<b>Unit III:</b>	<b>International Trade Finance</b>	<b>[12 Periods]</b>
International Trade Finance - Letters of Credit - Bank Guarantees - Documentary Collections - Export-Import Financing		
<b>Unit IV:</b>	<b>Regulatory Framework</b>	<b>[12 Periods]</b>
Regulatory Framework for International Banking - Role of International Financial Institutions - Compliance and Anti-Money Laundering Measures - Basel Accords and their Implications		
<b>Unit V:</b>	<b>Types of Risks</b>	<b>[12 Periods]</b>

Types of Risks in International Banking - Credit Risk Management - Market Risk Management - Operational Risk Management - Strategies for Risk Mitigation

**Text Books:**

1. International Banking - Shri Pradip.K.Pain - Publication : Macmillan India Ltd.

**Reference Books:**

1. "IIBF's International Trade Finance: Systematic and Comprehensive Overview" by Indian Institute of Banking & Finance (IIBF)
2. "International Banking", Publisher: Indian Institute of Banking & Finance (IIBF)

**Web Resources:**

1. <https://thedocs.worldbank.org/en/doc/960011509974144571-0050022017/render/GFDR2018Chapter1.pdf>
2. <https://s3.studentvip.com.au/notes/37494-sample.pdf?v=1592358271>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	1	1	1	1	2	1	2	3	1	3	2			
C02	2		2	3	1			1	3		1		1	2	3
C03		2	1	3		1	2	2		1	2	2		2	
C04		1	2		1	2		2	3	3	2	1	1	2	
C05			2	3	3	1		2	3	1	1		1		3

**Semester**

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Commercial Banking</b>	4	4	-	-	Elective
<b>Course Introduction</b>						
<p>A commercial bank is a kind of financial institution that carries all the operations related to deposit and withdrawal of money for the general public, providing loans for investment, and other such activities. These banks are profit-making institutions and do business only to make a profit.</p>						
<b>Course Focus on:</b> Skill Development / Entrepreneurship / <b>Employability</b> / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	Understand the various financial products and services offered by commercial banks.					
<b>CO 2:</b>	Develop skills in assessing and managing different types of risks faced by commercial banks.					
<b>CO 3:</b>	Learn how to evaluate the creditworthiness of borrowers, conduct financial analysis.					
<b>CO 4:</b>	Understand the principles of treasury management, including cash management, liquidity management.					
<b>CO 5:</b>	Recognize the importance of ongoing learning and professional development in the commercial banking.					
<b>Unit I:</b>	<b>Overview of the banking industry</b>					<b>[12 Periods]</b>
Overview of the banking industry – Types of banks and their functions- Evolution of commercial banking- Regulatory environment and its impact on banking operations.						
<b>Unit II:</b>	<b>Understanding bank balance</b>					<b>[12 Periods]</b>
Understanding bank balance sheets, income statements - cash flow statements - Financial ratios and their interpretation for assessing bank performance - Credit risk analysis and loan quality evaluation.						
<b>Unit III:</b>	<b>Principles of credit risk management</b>					<b>[12 Periods]</b>
Principles of credit risk management- Credit scoring models and techniques- Loan origination, underwriting, and monitoring - Collateral and loan documentation.						
<b>Unit IV:</b>	<b>Types of commercial loans</b>					<b>[12 Periods]</b>
Types of commercial loans (e.g., working capital loans, term loans, asset-based lending) - Loan pricing and structuring- Syndicated lending and loan participations- Specialized lending practices (e.g., project finance, trade finance).						
<b>Unit V:</b>	<b>ALM</b>					<b>[12 Periods]</b>
Asset-liability management (ALM) and liquidity risk - Capital adequacy and regulatory capital requirements (Basel III) - Treasury management and funds transfer pricing- Technology and innovation in banking (e.g., digital banking, fintech partnerships).						

**Text Books:**

1. An Introduction to Commercial Banking By Dr. T. S. Kavitha Dr. P. Savitha Dr. B. Vidya Ms. N. Ramalakshmi.

**Reference Books:**

1. Modern Commercial Banking - H R Machiraju- Publisher : newagepublishers; Second edition (1 January 2019)

2. Commercial banking and economic development-by S Garhwal -Pointer Publications .

**Web Resources:**

1. <https://unacademy.com/content/bank-exam/study-material/general-awareness/commercial-banks/>

2. <https://testbook.com/ugc-net-commerce/commercial-bank>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	2	3	3	1		3	1		3				3	1	2
C02	1	1	3	1	2	1		1	1				3		1
C03	1		3		1	3		1	1					2	
C04	3	1		2		3	1		3					3	
C05	3	1		3		3	1	3	3				3	1	2



# **Value Added Courses**

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Sales Promotion Management</b>	4	4	-	-	Theory
<b>Course Introduction</b>						
Sales promotion management involves the planning, implementation, and control of promotional activities aimed at boosting sales, enhancing brand visibility, and achieving marketing objectives.						
<b>Course Focus on:</b> Skill Development / <b>Entrepreneurship</b> / Employability / Research						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To grasp fundamental concepts related to sales promotion,					
<b>CO 2:</b>	To Ability to Develop Sales Promotion Strategies					
<b>CO 3:</b>	To Integration with Marketing Communication					
<b>CO 4:</b>	To Aware of legal and ethical issues surrounding sales promotion,					
<b>CO 5:</b>	To Develop Communication and Presentation Skills					
<b>Unit I:</b>	<b>Sales Promotion</b>					<b>[12 Periods]</b>
Meaning - Definition - Significance of sales Promotion-Relationship between sales promotion and Marketing Objectives-Historical perspective - Evolution of sales promotion- objectives for sales promotion activities-target audience and market Segmentation-Developing integrated sales promotion strategies						
<b>Unit II:</b>	<b>Types of Sales Promotion</b>					<b>[12 Periods]</b>
Types of Sales Promotion: Consumer-oriented promotions (coupons, rebates, premiums, etc.)_Trade- oriented promotions-Sales force promotions-Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign_ Budget allocation and ROI analysis-Forecasting sales promotion outcomes						
<b>Unit III:</b>	<b>Planning and Budgeting for Sales Promotion</b>					<b>[12Periods]</b>
Planning and Budgeting for Sales Promotion : Steps in planning a sales promotion campaign _Budget allocation+ and ROI analysis _Forecasting sales promotion outcomes-Creative Development and Execution _ Designing compelling sales promotion messages-Selecting appropriate promotional channels-Execution and implementation considerations						
<b>Unit IV:</b>	<b>Measuring Effectiveness</b>					<b>[12Periods]</b>
Measuring Effectiveness: Key performance indicators (KPIs) for sales promotion _ Methods of tracking and evaluating campaign success-Adjusting strategies based on performance metric- Legal and ethical Issues: Compliance with regulations and laws (FTC guidelines, CAN-SPAM Act, etc.) _Ethical considerations in promotional tactic						
<b>Unit V:</b>	<b>Global Perspective</b>					<b>[12 Periods]</b>

Global Perspective \_Cultural influences on sales promotion practices \_ Challenges and opportunities in international markets-Future trends and Innovations \_ Emerging technologies (digital, mobile, etc.)\_Personalization and customization trends-Predictions for the future of sales promotion

**Text Books:**

1. Advertisement And Sales Promotion. (Paperback, Dr. Saibal Roy)-Publisher: Sankalp Publication- Edition: 1, 2020.

**Reference Books:**

1. Sales And Promotion Management (Marketing Elective-2) MBA Jntu-Hyd 3rd Sem (As Per The Latest (R22) Syllabus Latest 2023-24 Edition - SIA Team Of Experts - SIA Publishers & Distributors Pvt Ltd.

2. Sales And Distribution Management - by [Tapan K. Panda](#) , [Sunil Sahadev](#) -Oxford University Press; Third edition (1 August 2019).

**Web Resources:**

- [https://ebooks.lpude.in/management/mba/term\\_3/DMGT507\\_SALES\\_AND\\_PROMOTIONS\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf)
- <https://www.geeksforgeeks.org/sales-promotion-merits-demerits-and-activities-techniques/>
- <https://sendpulse.com/support/glossary/sales-promotion>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01	2	3	3				3	2	1		1	2	3	1	1
C02			3	1	2			1		2	2	2	2		
C03	1	1		2			3			3			1	3	1
C04					3							3	3	1	3
C05	1					3	3		2	1	2		3		1

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Cloud Computing</b>	4	4	-	-	Theory
<b>Course Introduction</b>						
The objective of this course is to provide the student with the skills to know the concept of Cloud Computing and to be familiarized with the various Security issues & challenges and about Security Management.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	To understand the Concept of Cloud Computing.					
<b>CO 2:</b>	To understand the Security Issues and Challenges in Cloud Computing.					
<b>CO 3:</b>	To analyse various Security Issues in Cloud Computing and types of attackers.					
<b>CO 4:</b>	To have knowledge on Data Security & Privacy.					
<b>CO 5:</b>	To explore on various Cloud Computing Applications.					
<b>Unit I:</b>	<b>Cloud Computing</b>					<b>[12 Periods]</b>
Cloud Computing: Introduction – History of Cloud Computing - Characteristics of cloud-Cloud computing model- Issues and challenges for cloud computing-Advantages and Disadvantages of cloud computing.						
<b>Unit II:</b>	<b>Security Issues and Challenges in Cloud Computing</b>					<b>[12 Periods]</b>
Security Issues and Challenges in Cloud Computing: Introduction to Security challenges in Cloud Computing – Information Security in Cloud Computing – Security, Privacy and Trust – Threats to Cloud Computing.						
<b>Unit III:</b>	<b>Security Management in Cloud Computing</b>					<b>[12 Periods]</b>
Security Management in Cloud Computing: Introduction to Security Management in Cloud Computing – Security Issues in Cloud Computing – Classification of Security Issues-Types of Attackers.						
<b>Unit IV:</b>	<b>Data Security and Privacy</b>					<b>[12 Periods]</b>
Data Security and Privacy: Introduction – Data Security – Data Confidentiality – Data Integrity – Data Availability – Privacy – Challenges to Privacy- Data Life Cycle – Key Privacy Concerns in the Cloud – Responsibility of Protecting Privacy – Transformation to Privacy Risk Management.						
<b>Unit V:</b>	<b>Cloud Computing Application &amp; Standards</b>					<b>[12 Periods]</b>
Cloud Computing Application & Standards: Introduction – Application in various fields: Small Business, Finance & Banking and in Education. Standardization activities in Cloud Computing – Fields of Standardization – Standards in Cloud Computing Environments – Standardization Organizations in Cloud Computing.						
<b>Text Books:</b>						
1. Cloud Computing: A Practical Approach for Learning and Implementation - by Srinivasan - Publisher : Pearson Education India; 1st edition (1 January 2014).						

**Reference Books:**

1. Cloud Computing-by Shailendra Singh - Oxford University Press; First Edition (1 June 2018)

2. Cloud Computing: Architecting Next-Gen Transformation Paradigms, 4ed - Dr. Kumar Saurabh - Publisher : Wiley; Fourth edition (1 January 2017)

**Web Resources:**

1. <https://www.geeksforgeeks.org/cloud-computing/>

2. [https://www.tutorialspoint.com/cloud\\_computing/cloud\\_computing\\_tutorial.pdf](https://www.tutorialspoint.com/cloud_computing/cloud_computing_tutorial.pdf)

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	1	1	1		3	3	3	2	1		3		3	3
C02	1	1	1	1	3		2	3	3	1		3	3	3	3
C03	1	1	1	2	3	3	3	3	3	1	1	1	1	3	3
C04	1	1	1	1	1	1	1	1	1		2		3	3	3
C05	1	1	1	1	1	1	1	1	1		1		3	3	3

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Tax Procedures and Practices</b>	4	4	-	-	Theory
<b>Course Introduction</b>						
Tax Procedure and Practice is the complex study of Tax processes. Tax Procedure and Practice degree programs often include Value added tax, Service tax, Property tax, Income tax, etc. and to equip the students with knowledge in indirect taxes like wealth tax, central excise tax, and customs tax.						
<b>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</b>						
<b>Course Outcomes</b>	On completion of this course, students will					
<b>CO 1:</b>	understand the basic concepts in the law of income tax and determine the residential status of different persons..					
<b>CO 2:</b>	identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'					
<b>CO 3:</b>	compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.					
<b>CO 4:</b>	understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.					
<b>CO 5:</b>	develop the ability to file online returns of income.					
<b>Unit I:</b>	<b>Introduction to tax planning</b>					<b>[12 Periods]</b>
Introduction to tax planning and Procedures: Concept of tax planning and procedures – Tax evasions and tax avoidance -Need and significance of tax planning and management-Tax Planning in respect of residential status.						
<b>Unit II:</b>	<b>Assessment of companies</b>					<b>[12 Periods]</b>
Assessment of companies: Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies– Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax–Taxon distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.						
<b>Unit III:</b>	<b>Tax Planning</b>					<b>[12 Periods]</b>
Tax Planning : Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning).						
<b>Unit IV:</b>	<b>Tax planning and managerial decisions</b>					<b>[12 Periods]</b>

Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest – Financial Management decisions, Capital Structure, dividend policy and bonus shares.

<b>Unit V:</b>	<b>Tax planning under various circumstances</b>	<b>[12 Periods]</b>
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Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas –Tax incentives for exporters.

**Text Books:**

1. Taxation, B.Com Gaur V.P., Yadagiri M., Padmalatha N., Krishna Rao

**Reference Books:**

1. Taxmann's Corporate Tax Planning & Business Tax Procedures

**Web Resources:**

1. <https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf>
2. <https://www.investindia.gov.in/taxation>
3. <https://kamarajcollege.ac.in/wp-content/uploads/Elective-Income-Tax-Law-Practice-I.pdf>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
C01		1	2	1	1	2	2	1	1	1	2	1	3		1
C02	1	2	2			3		1	1	2	1	3	1	2	1
C03	1			1		1	2	1	2	3		2	2	1	2
C04		1	2	2	1	2	1	2	1		2	2	1	2	1
C05	1	1	1	1		1	2	1		1	3			2	

**Semester**

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Creativity &amp; Innovation in Commerce</b>	4	4	-	-	Theory

**Course Introduction**

Business is a creative activity. Success in business today demands constant innovation. Generating fresh solutions to problems, and the ability to invent new products or services for a changing market, are part of the intellectual capital. They also give a company or business organization its competitive edge.

**Course Focus on:** Skill Development / **Entrepreneurship** / Employability / Research

Course Outcomes	
	On completion of this course, students will
<b>CO 1:</b>	Understand basics of creativity and its vital role in the society
<b>CO 2:</b>	To provide an exposure of Technology in creativity and its phenomenon
<b>CO 3:</b>	Enhance problem solving techniques and its mechanism
<b>CO 4:</b>	Get the knowledge to manage innovation and to evaluate the value of ideas
<b>CO 5:</b>	To Evaluate the system approach to innovation framework- developed by open technology community

<b>Unit I:</b>	<b>Overview of Creativity</b>	<b>[12 Periods]</b>
Overview of Creativity – Meaning – Concept – Creativity Process – Nature and Characteristics of creativity – Factors affecting creativity – Types of Creativity – Understanding of creativity from the profiles of Different personalities.		
<b>Unit II:</b>	<b>The Creativity Phenomenon</b>	<b>[12 Periods]</b>
The Creativity Phenomenon: Creative Cerebration- Creative Personality and Motivation –Creative Environment- Creative Technology- Creativity Training- Puzzles of Creativity- Spiritual and social roots of creativity- Essence, Elaborative and Expressive Creativities- Quality of Creativity Existential, Entrepreneurial and Empowerment Creativities – Criteria for evaluating Creativity Credible Evaluation- Improving the quality of our creativity.		
<b>Unit III:</b>	<b>Mastering Creative Problem Solving</b>	<b>[12 Periods]</b>
Mastering Creative Problem Solving: Structuring of ill- defined problems- Creative Problem solving- Models of Creative problem solving- Mechanisms of Divergent thinking - Useful mechanisms of convergent thinking- Techniques of Creativity Problem solving		
<b>Unit IV:</b>	<b>Innovation Management</b>	<b>[12 Periods]</b>



Innovation Management: Concept of Innovation- Levels of Innovation- Incremental Vs Radical Innovation- Inbound and Outbound Ideation- Open and Other Innovative Ideation Methods- Theories of outsourcing New Product Development: Transaction Cost, Resource Based, Resource Dependence, Knowledge Based Theories.

<b>Unit V:</b>	<b>Micro and Macro Perspectives of Innovation</b>	<b>[12 Periods]</b>
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Micro and Macro Perspectives of Innovation: Systems Approach to Innovation, Innovation in the context of Emerging Economies- Organizational factors affecting innovation at the firm level Leadership and Innovations- Open Innovation- Innovation Framework - Innovations developed by Open Technology Communities.

**Text Books:**

1. Pradip N Khandwalla, Lifelong Creativity, An Unending Quest, Tata McGraw Hill, 2004.

**Reference Books:**

2. Vinnie Jauhari, Sudanshu Bhushan, Innovation Management, Oxford Higher Education, 2014.
3. Innovation Management, C. S. G. Krishnamacharyulu, R. Lalitha, Himalaya Publishing House, 2010.
4. A. Dale Timpe, Creativity, Jaico Publishing House, 2003.

**Web Resources:**

1. <https://dtnbwed.cbwe.gov.in/images/upload/Creativity-and-Innovation YYB3.pdf>
2. <https://foru.co.id/blog/2018/11/05/the-importance-of-creativity-and-innovation-in-business/>

**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	1	2	1	1	3	2	
C02	1		1		2	3	1	1		2	2	1	1		1
C03	2	2		2	3	3		1	2	3	2	2	2	2	
C04	2	3		1	2		1	2		2	1	1	2	2	1
C05	2	2	1		1	3	3	1		2	2	1	1		1